RIGA SUGAR CO. LIMITED

A Subsidiary of Nirani Sugars Limited · CIN: L15421WB1980PLC032970

Registered Office: 14 Netaji Subhas Road, 2nd Floor, P.S. Hare Street, Kolkata – 700 001, West Bengal · www.rigasugar.com

Policy on Preservation of Documents and Archival of Documents on the Website

Framed under Regulation 9 read with Regulation 30(8) of SEBI (LODR) Regulations, 2015 and Section 128 of the Companies Act, 2013

Version	Approved by	Effective date
1.0	The Board of Directors at its meeting held on 13 August 2026	13 August 2026

1. Objective and Scope

This Policy on Preservation of Documents and Archival of Documents on the Website (the “Policy”) is framed by Riga Sugar Co. Limited (the “Company”) pursuant to Regulation 9 read with Regulation 30(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“LODR”), and the applicable provisions of the Companies Act, 2013 (the “Act”) and the rules made thereunder, including Section 128 and the Companies (Accounts) Rules, 2014 and the Companies (Management and Administration) Rules, 2014.

The Policy provides the framework for the preservation, retention, maintenance and archival of the documents and records of the Company, whether in physical or in electronic form, and for their disposal on the expiry of the applicable retention period. It applies to all departments, units and locations of the Company and to all officers and employees who create, receive, handle or hold the documents of the Company.

2. Classification of Documents for Preservation

In terms of Regulation 9 of LODR, the documents of the Company are classified into the following two categories:

2.1 Documents to be preserved permanently

Documents whose preservation shall be permanent in nature, including, illustratively, those listed in Part A of Annexure A.

2.2 Documents to be preserved for not less than eight years

Documents whose preservation shall be for a period of not less than eight years after completion of the relevant transactions, including, illustratively, those listed in Part B of Annexure A. On the expiry of the said period, such documents may be disposed of in the manner set out in clause 5 of this Policy.

2.3 Litigation and investigation hold

Notwithstanding anything contained in clauses 2.1 and 2.2 above, any document that is or may reasonably be expected to be relevant to any pending or threatened litigation, arbitration, inquiry, inspection, investigation, claim or proceeding, or to any direction of the Central Government under the proviso to Section 128(5) of the Act, shall be preserved until the matter is finally concluded and all periods of appeal or limitation have expired.

2.4 Preservation by agents and intermediaries

Documents in the custody of the registrar and share transfer agent, the depositories, the debenture trustee or any other intermediary or agent of the Company shall be preserved by such intermediary or agent in accordance with this Policy and applicable law, and the Company shall procure appropriate contractual undertakings to that effect.

3. Mode of Preservation and Archival

3.1 Documents may be preserved in physical form or in electronic form, or in both.

3.2 Where documents are maintained in electronic form, the Company shall ensure, in accordance with Rule 3 of the Companies (Accounts) Rules, 2014 and the Information Technology Act, 2000, that the records remain complete and unaltered, are capable of being displayed in legible form, are retrievable, are capable of being retained in the format in which they were originally generated, sent or received, and are protected against unauthorised access, tampering, alteration and loss, with appropriate back-up.

3.3 The Company Secretary and Compliance Officer shall be the custodian of this Policy and shall be responsible for the archival and preservation of the documents of the Company and for maintaining an archival register recording the particulars of the documents archived, the period of preservation, and the documents destroyed or disposed of.

3.4 Each functional head shall be responsible for the preservation of the documents pertaining to their function in accordance with this Policy.

4. Archival of Disclosures Hosted on the Website

In terms of Regulation 30(8) of LODR, the Company shall disclose on its website all events or information which have been disclosed to the stock exchange(s) under Regulation 30, and shall host such disclosures on its website for a minimum period of five years. On the expiry of the said period of five years, such disclosures shall be archived in accordance with this Policy, and shall thereafter be maintained in an archive section of the website, or in the electronic records of the Company, for such further period as the Company Secretary may determine, and in any event for not less than eight years from the date of the relevant disclosure. The archived material shall remain retrievable on request. The other information required to be maintained on the website under Regulation 46 of LODR shall be kept updated and, where superseded, shall be archived in the same manner.

5. Disposal of Documents

On the expiry of the applicable retention period, and subject to clause 2.3 above, documents may be destroyed or otherwise disposed of with the prior approval of the Company Secretary and Compliance Officer and, where the documents relate to books of account or to statutory records, with the prior approval of the Managing Director. Documents containing confidential, personal or price sensitive information shall be destroyed by shredding or by secure electronic deletion. A record of the documents so destroyed or disposed of, giving the description of the documents, the period to which they relate and the date and mode of destruction, shall be maintained by the Company Secretary in the archival register.

6. Disclosure, Review and Amendment

This Policy shall be disclosed on the website of the Company in terms of Regulation 46(2) of LODR. The Board of Directors may amend this Policy from time to time. Any subsequent amendment or modification in LODR or the Act shall automatically apply to this Policy, and to the extent of any inconsistency, the statutory provisions shall prevail.

Document control

Approved by the Board of Directors of Riga Sugar Co. Limited at its meeting held on 13 August 2026 and effective from 13 August 2026. Version 1.0. Owner / custodian: Company Secretary & Compliance Officer. Review: Reviewed by the Board of Directors as and when required, and in any event at least once every three financial years. This document is placed on the Company's website at www.rigasugar.com. In the event of any conflict between this document and the provisions of any applicable statute, rules, regulations or guidelines, the statutory provisions shall prevail.

For Riga Sugar Co. Limited

Company Secretary & Compliance Officer

Annexure A

Illustrative list of documents and their retention periods

Part A — Documents to be preserved permanently

S. No.	Description of the document
1.	Certificate of incorporation, certificate of commencement of business, and any certificate issued consequent to a change of name or of registered office
2.	Memorandum and Articles of Association, together with every amendment thereto
3.	Register of members, register of debenture holders and other security holders, and the index thereof (Section 88 of the Act)
4.	Register of charges and instruments creating charges (Section 85 of the Act)
5.	Register of directors and key managerial personnel and their shareholding (Section 170 of the Act)
6.	Minutes of general meetings, meetings of the Board of Directors, meetings of the committees of the Board, meetings of creditors and of the postal ballot, together with the attendance registers (Section 118 of the Act)
7.	Licences, approvals, consents, no-objection certificates, environmental clearances and registrations issued by any statutory or regulatory authority
8.	Title deeds and documents of title in respect of immovable property, and documents relating to intellectual property of the Company
9.	Schemes of arrangement, amalgamation or reconstruction and the orders of any Court or Tribunal in relation thereto, and resolution plans approved under the Insolvency and Bankruptcy Code, 2016
10.	Any other document required to be preserved permanently under any applicable law

Part B — Documents to be preserved for not less than eight years

S. No.	Description of the document
1.	Books of account, together with the relevant vouchers, for a period of not less than eight financial years immediately preceding the relevant financial year (Section 128(5) of the Act)
2.	Financial statements, consolidated financial statements, and the reports of the auditors and of the Board of Directors thereon
3.	Annual returns and the documents annexed thereto (Section 92 of the Act)
4.	Notices, agenda papers and supporting documents of general meetings and of meetings of the Board and of its committees
5.	Documents and records connected with the events and information disclosed to the stock exchange(s) under Regulation 30 of LODR
6.	Filings made with the Registrar of Companies, the stock exchange(s), the Securities and Exchange Board of India and other regulatory authorities, together with the acknowledgements thereof
7.	Proxy forms, ballot papers, scrutiniser's report and records of e-voting and postal ballot
8.	Structured digital database maintained under Regulation 3(5) of the SEBI (Prohibition of Insider Trading) Regulations, 2015, and the records relating to trading by designated persons
9.	Contracts, agreements, purchase and sale documents, insurance policies and claim records, after the completion of the relevant transaction
10.	Tax records, assessment orders and correspondence with the tax authorities, and statutory returns filed under labour and industrial legislation
11.	Personnel and payroll records, after the cessation of employment
12.	Any other document required to be preserved for a specified period under any applicable law