

# POLICY ON PRESERVATION OF DOCUMENTS FOR KAY JAY FORGINGS LIMITED

CIN: U74899DL1983PLC029298

Registered Office: A-8, Maya Puri Industrial Area Phase-1, New Delhi- 110 064 Delhi, India

## **I. PREAMBLE**

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**Regulation 9** of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations) (hereinafter referred to as “**SEBI (LODR) Regulations**” or “**Regulations**”) requires every listed company to formulate a Policy on Preservation of Company Documents / records maintained by the Company.

Pursuant to the provisions of the Regulations, the listed company shall disclose on its website all such events or information which has been disclosed to stock exchange(s), and such disclosures shall be hosted and retained on the website of the Company for a minimum period of 5 (five) years from the date of its publication (“**Mandatory Hosting Period**”) and thereafter, as per this Policy. Beyond the Mandatory Hosting Period, the disclosed information shall be archived for retrieval for a period of 2 (two) years (“**Archival Period**”) considering the requirements of the Applicable Laws.

## **II. SCOPE**

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This Policy shall govern the maintenance and preservation of documents as per applicable statutory and regulatory requirements.

## **III. OBJECTIVE OF THE POLICY**

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The main objective of this policy is to ensure that all the statutory documents are preserved in compliance with the Regulations and as per Policy framed in compliance with the Regulations and to ensure that the records no longer needed or are of no value are discarded after following the due process for discarding the same.

The major objectives of the policy are:

- Identification of statutory registers and other records of the Company which are required to be preserved.
- Identification and categorisation of the statutory registers and other records to be maintained either for eight years or permanently.
- Decide whether the statutory records and documents are to be preserved in physical form or in electronic form.
- After completion of 8 years, for the statutory documents which are to be preserved for 8 years only may be disposed of as per the guidelines of the Policy or as decided by the Board of Directors at that time.
- Aiding employees of the Company in understanding their obligations in retaining and preserving the documents and records.

## **IV. DEFINITIONS**

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Unless repugnant to the meaning or context thereof, the following expressions, wherever used in this Code, shall have the meaning assigned to them below:

- a. “**Act**” means the **Companies Act, 2013** rules framed thereunder and any amendments thereto;

- b. “Applicable Law”** means any law, rules, circulars, guidelines or standards under which the preservation of the Documents has been prescribed;
- c. “Authorised Person”** means the functional head of the concerned department or any person duly authorised by the Board;
- d. "Board of Director" or "Board",** means the collective body of the Directors of the company;
- e. “Books of Accounts”** as defined in Section 2(13) of the Act includes records maintained in respect of— (i) all sums of money received and expended by a company and matters in relation to which the receipts and expenditure take place; (ii) all sales and purchases of goods and services by the company; (iii) the assets and liabilities of the company; and (iv) the items of cost as may be prescribed under section 148 in the case of a company which belongs to any class of companies specified under that section;
- f. “Company”** means Kay Jay Forgings Limited;
- g. “Current”** means running matter or whatever is at present in course of passage;
- h. “Documents”** as per section 2(36) of the Companies Act 2013 includes summons, notice, requisition, order, declaration, form and register, whether issued, sent or kept in pursuance of this Act or under any other law for the time being in force or otherwise, maintained on paper or in electronic form; all papers, records, files, books, tapes, CDs, DVDs, electronic storage devices etc., and the like as required to be maintained under any law or regulation for the time being in force;
- i. “Electronic Record(s)”** means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000 (as amended);
- j. “Electronic Form”** means any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, space on electronic cloud, or any other form of storage and retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it;
- k. “Maintenance”** means keeping documents, either physically or in Electronic Form;
- l. “Policy”** means this Policy on Preservation of Company Documents;
- m. “Preservation”** means to keep in good order and to prevent from being altered, damaged or destroyed;
- n. “Register”** means documents and records required to be maintained under:

The Companies Act 2013 and Rules thereunder

- SEBI Regulations;
- Secretarial Standards; and
- Any other law for the time being in force.

**o. “Records”** means documentary evidence of past events or transactions; and

**p. “SEBI Listing Regulations” or “Regulations”** means SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments thereto.

## **V. INTERPRETATION**

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Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Companies Act, 2013, SEBI Listing Regulations.

## **VI. GUIDELINES**

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Regulation 9 of SEBI Listing Regulations, provides that the listed entity shall have a policy for preservation of documents, approved by its Board of Directors, classifying them in at least two categories as follows:

- a.** documents whose preservation shall be permanent in nature subject to the modifications, amendments, addition, deletion or any changes made therein from time to time;

Provided that all such modifications, amendments, addition or deletion in the documents shall also be preserved permanently by the Company.

- b.** documents with preservation period of not less than eight years after completion of the relevant transactions subject to the modifications, amendments, addition, deletion or any changes made therein from time to time.

Provided that all such modifications, amendments, addition or deletion in the documents shall also be preserved for a term not less than eight years.

Accordingly, the company has classified the preservation of documents to be done in the following manner:

- a.** documents that needs to be preserved and retained permanently;
- b.** documents that needs to be preserved and retained for a period of 8 years as specified under the Companies Act, 2013 or SEBI (LODR) Regulations;
- c.** documents that need to be preserved and retained for such period as prescribed under any statute or regulation as applicable to the Company; and
- d.** where there is no such requirement as per applicable law, then for such period as the document pertains to a matter which is “Current”.

An indicative list of the Documents and the time-frame of their preservation is provided in Annexure- I and II.

## **VII. PRESERVATION OF DOCUMENTS / RECORDS**

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The preservation of documents shall be done in the following manner:

- a. All statutory records required to be maintained under any applicable law/ or under any directions or instructions from any statutory or Regulatory authority shall be preserved for the period.
- b. All documents relating to any show cause notice, demand notice, order, decree, direction from any court, tribunal, or any judicial or administrative authorities shall be preserved for a minimum period of eight years from the date of disposal of the matter.
- c. Documents, in respect of which no minimum maintenance timeline is stipulated under any of the law shall be preserved.
- d. Copies of all material licenses for conducting business of the company should be preserved permanently.

## **VIII. MODES OF PRESERVATION**

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The Documents may be preserved in

- a) Physical form; or
- b) Electronic Form.

The official of the Company required to preserve the document shall be Authorised Person who is generally expected to observe the compliance of statutory requirements as per applicable law.

The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the documents.

The preserved documents must be accessible at all reasonable times. Access may be controlled by the concerned Authorised Person with preservation, so as to ensure integrity of the Documents and prohibit unauthorized access.

All documents can be maintained by the Company in physical or electronic or digital mode, if permitted under the applicable Acts/Rules/Regulations.

All digital records/ scanned copies of physical records may be stored or preserved in such servers in the control of system administrator or any cloud-based servers as may deem fit by the Authorised Person, which can be retrieved at any time during the preservation period.

An employee, who seeks relieve from the company, shall transfer all digital records in his/her control to system administrator before relieving him/her from the service of the company subject to the satisfaction of concerned functional heads.

### **Destruction of documents**

The documents of the Company which are no longer required as per the time schedule prescribed in the Annexure A may be destroyed. The concerned officer may direct employees in charge from time to time to destroy the documents which are no longer required as per the documents Preservation Schedule given under Annexure I and II. The details of the documents destroyed by the Company shall be recorded in the Register for Disposal of Records to be kept by Employees who are disposing of the documents in the format prescribed at Annexure III. The entries in the register shall be authenticated by the Authorised Person. The register of the documents destroyed shall be produced whenever required by the concerned authority/auditors. The IT department shall make appropriate provision for back up for electronic documents. Where the Company has been served with any notice requisitioning documents from any of the regulatory and statutory authorities or any litigation is commenced by or against the Company, in such cases the destruction of the related documents shall be suspended till such time the matter is settled or resolved or disposed-off finally.

## **IX. CONVERSION OF THE FORM IN WHICH THE DOCUMENTS ARE PRESERVED**

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The physical Documents preserved may be converted, whenever required or felt necessary, into electronic form to ensure ease in maintenance of records and efficient utilization of space.

## **X. CUSTODY OF THE DOCUMENTS**

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Subject to the Applicable Law, the custody of the Documents shall be with the Authorised Person. Where the Authorised Person tenders resignation or is transferred from one location of the Company to another, such Person shall hand over all the relevant Documents, lock and key, access control or password, or Disk, other storage devices or such other Documents and devices in his possession and such authorised person taking possession of documents needs to change the password.

## **XI. DISCLOSURE**

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The above Policy and subsequent amendments thereto shall be disclosed on the Company's Website.

## **XII. POLICY REVIEW**

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This policy shall be reviewed from time to time so that the policy remains compliant with applicable legal requirements. The Company Secretary will keep the policy updated as per applicable statutory guidelines.

**Version approved by:** The Board of Directors

Effective Date: August 18, 2025

Place: Ludhiana.

*Note: Approved in the meeting dated **August 18, 2025***

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## **ANNEXURE – I**

### **DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE**

<b>S. No.</b>	<b>Documents</b>
<b>1.</b>	Property records including purchase and sale deeds, licences, copyrights, patents & trademarks
<b>2.</b>	Common Seal
<b>3.</b>	Scrutinizer's Report
<b>4.</b>	Certificate of Incorporation
<b>5.</b>	Minutes of Board, Committee and Shareholders' Meetings
<b>6.</b>	Register of Members and other Statutory Records
<b>7.</b>	Personal files of all live employees
<b>8.</b>	Any other record as may be decided by the Chief Executive Officer/ Managing Director/ Whole-time Director of the Company from time to time.

## **ANNEXURE – II**

### **DOCUMENTS WITH PRESERVATION PERIOD OF NOT LESS THAN EIGHT YEARS AFTER COMPLETION OF RELEVANT TRANSACTION**

<b>S. No.</b>	<b>Documents</b>
<b>1.</b>	Books of account including relevant books and papers and financial statements.
<b>2.</b>	Disclosures/ notices by a director of his interest
<b>3.</b>	Instrument creating a charge or modification
<b>4.</b>	Annual return and copies of all certificates and documents required to be annexed thereto
<b>5.</b>	Office copies of Notice of General Meeting and related papers
<b>6.</b>	Office copies of Notice of Board Meeting / Committee Meeting, Notes on Agenda and other related papers
<b>7.</b>	Registers of Fixed assets
<b>8.</b>	Attendance Register of Board Meetings
<b>9.</b>	Attendance Register of Committee Meetings
<b>10.</b>	Attendance Slips of General Meetings

## **ANNEXURE – III**

### **SPECIMEN FORMAT OF THE REGISTER OF DOCUMENTS DISPOSED OF / DESTROYED**

<b>Particulars of document along with provision of law</b>	<b>Date and mode of destruction</b>	<b>Initials of the authorised person</b>
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