KVS PREMIER
Foundry Division

KVS CASTINGS LIMITED

(FORMERLY KNOWN AS KVS CASTINGS PRIVATE LIMITED)

CIN: U27100UR2019PLC012217

(Reviewed and approved by Board of Directors on 6th March, 2026)

POLICY ON PRESERVATION OF DOCUMENTS & ARCHIVAL ON RECORDS

Summary of Policy changes

Version	Type of Change	Board Approval	Date of Release
Version 1	Initial	10.09.2024	10.09.2024
Version 2	Updating as per SEBI LODR, 2015	06.03.2026	06.03.2026

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KASHIPUR

1. PREAMBLE

The Board of Directors (the "Board") of **KVS Castings Limited** ("the Company") has adopted the Policy to be known as "**Policy on Preservation of Documents & Archival on Records**" regarding the Records and Documents provide evidence at the time of potential or actual conflict of interest among stake holders. Documents are also useful to reflect the compliances done by the company in respect of various statutory obligations.

Regulation 9 of the Securities and Exchange Board of India, (Listing Obligations and Disclosure Requirements) Regulations, 2015 [herein after referred to as "SEBI (LODR) Regulations" or "Regulations"], requires every listed company to have a policy on preservation of documents/ records either in Physical Mode or Electronic Mode.

Regulation 30 (8) of SEBI LODR Regulations requires to create and maintain an Archival Policy and therefore forms part of this Policy. This Policy is intended to ensure compliance particularly with the Listing Regulations and the applicable provisions of the Companies Act, 2013.

The corporate records of the Company are important assets for the Company and hence the Company seeks to access and manage its records effectively and is obliged to create, maintain, preserve and dispose of records as per Policy.

This Policy categorizes the records that whose preservation shall be permanent in nature and documents that will be preserved for specified period of time and outlines responsibilities to create, maintain and lawfully dispose of the records. It endorses the preservation of records in the Company's Archives.

Accordingly, this policy is reviewed and re-approved by the Board of Directors in its meeting on **06.03.2026**

2. OBJECTIVE OF THE POLICY

Thus, this policy ("Policy") is framed with an objective of classifying records, registers, returns etc. in at least two categories as follows-

(a) documents whose preservation shall be permanent in nature;
(b) documents with preservation period of not less than eight years after completion of the relevant transactions for the purpose of such maintenance and preservation as prescribed.

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 which are of no value are discarded after following due process for the same.

The major objectives of the policy are:

- To identify statutory records to be preserved.
- To identify records to be maintained either for a period of eight (8) years or permanently.

- To decide the mode of preserving the documents, whether in physical form or in electronic form.

➤ To help employees understanding their obligations in retaining and preserving the documents and records.

➤ Effective corporate governance and risk management;

➤ Effective information management to support the work of the administrations and provision of continued access to it at times when needed;

➤ Systematic disposal/destruction of Company's non-current records that have outlived their administrative usefulness.

➤ Identification of the Company's records that are of continuing administrative and historical value to warrant their transfer to and preservation in the Company's Archives.

3. DEFINITIONS

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

i. "**Act**" means the Companies Act, 2013, rules framed there under and any amendments thereto.
ii. "**Archival**" means the accumulation/storage of historical records on server/network or at a physical place.
iii. "**Compliance Officer**" means the Company Secretary of the Company.
iv. "**Current**" means running matter or whatever is at present in course of passage.
v. "**Documents**" means as defined in sub-section 36 of section 2 of the Companies Act, 2013.
vi. "**Electronic Records**" means as defined in Information Technology Act, 2000 or as amended from time to time.
vii. "**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 and as defined in Information Technology Act, 2000 or as amended from time to time.
viii. "**Listing Regulations**" means the Securities and Exchange Board of India, (Listing Obligations and Disclosure Requirements) Regulations, 2015
ix. "**Preservation**" means to keep in good order and to prevent from being altered, damaged or destroyed.
x. "**Books of Accounts**" as defined in Section 2(13) of the Act.
xi. "**Company**" means KVS Castings Limited.
xii. "**Documents**" shall mean 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.
xiii. "**Maintenance**" means keeping documents, either physically or in Electronic Form
xiv. "**Policy**" means this Policy on Preservation of Company Documents.
xv. "**SEBI Listing Regulations**" means SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments thereto.
xvi. "**Records**" in relation to this policy includes accounting records, books or papers and books and papers as defined in clause 12 of section 2, books of accounts as defined in clause 13 of section 2 of the Companies Act, 2013, statutory and other documents of material significance whether covered under this Policy or not.
xvii. "**Register**" means a register maintained under the Companies Act, 2013 or the SEBI Act.

4. INTERPRETATION

Any other term not defined herein shall have the same meaning as ascribed to it under the Companies Act, 2013, Listing Agreement, Listing Regulations framed by the Securities Exchange Board of India or any other relevant regulation/legislation applicable to the Company.

5. VALUE OF RECORDS

The Company understands the value of its records. Thus, attached to this Policy are the combinations of qualities that relate to their importance, usefulness or quality. The following values are offered by the records:

Informational value - All information presented, whether written, pictorial or audio.

Material value- Intrinsic information about the records that can be retrieved from the material itself, such as age, provenance, history, software.

Cultural value- Encompasses a range of values such as political, religious, historical, ethical, aesthetic, and many other similar values.

As per this Policy, the Company shall preserve the qualities of all records as far as possible.

6. AUTHORITY AND RESPONSIBILITY

The Company Secretary and/or Compliance Officer, as designated by the Board of the Company in this behalf, shall be responsible for the preservation of the records according to the time frame prescribed in the Policy for their preservation.

All staff and management of the company shall assist in implementing this Preservation Policy as appropriate to their roles and responsibilities.

7. AUTHORITY AND RESPONSIBILITY

The Compliance Officer, as designated by the Board of the Company in this behalf, shall be responsible for the preservation of the records according to the time frame prescribed in the Policy for their preservation.

All staff and management of the company shall assist in implementing this Preservation Policy as appropriate to their roles and responsibilities.

8. PRESERVATION OF DOCUMENTS

The Documents shall be preserved under following two categories:

i) <u>**PERMANENT NATURE**</u>:

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The documents of a **permanent nature** which is given in **Annexure 1** shall be maintained and preserved permanently by **KVS Castings Limited** ("the Company") subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.
Provided that all such modifications, amendments, additions, deletions in the documents shall also be preserved permanently by the Company.

ii) SPECIFIED PERIOD

The documents to be maintained and preserved for a specified time period after completion of the relevant transactions which is given in **Annexure 2** which shall be preserved by the Company for the term not less than eight years after completion of the relevant transactions subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.
Provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved for a term not less than eight years.

In the event the Company is served with any notice for documents from any of the statutory authorities or any litigation is commenced by or against the Company, then the disposal of documents which are subject matter of such notice or litigation shall be suspended until such time the matter is settled, resolved or disposed off. The relevant authorised person shall be responsible for informing all relevant employees of the Company about suspension of further disposal of documents.

The respective Functional/ Departmental heads of the Company shall be responsible for maintenance and preservation of documents in respect of the areas of functions falling under the charge of each of them, in terms of this Policy. They shall also designate an authorised person who shall ensure compliance of this Policy.

9. DESTRUCTION OF DOCUMENTS

The documents specified in Annexure 2 which are not required to be maintained and preserved permanently, may be destroyed after the expiry of the specified retention period in such mode and manner as specified and approved by the Functional/ Departmental Heads. This applies to both physical & electronic documents.

10. ARCHIVAL OF DOCUMENTS

The Company being listed, regularly sends various information, financial statements, notices and other disclosures, as required under SEBI listing agreement to Stock Exchanges where securities of the Company are listed. As required under the Companies Act, 2013 and the SEBI Listing Regulations the same are also displayed and hosted on the website of the Company. Regulation 46 of SEBI Listing Regulations requires the listed Companies to maintain a functional website containing basic information about the Company and other prescribed details.

Regulation 30(8) of SEBI Listing Regulations requires the Listed Companies to disclose on its website all such events or information which has been disclosed to stock exchange(s) under this regulation, and such disclosures shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the archival policy of the Company, as disclosed on its website. The website of the Company shall be reviewed on regular intervals for ensuring that all the above mentioned disclosures are available on the website of the Company as required. These disclosures, unless otherwise mentioned in the Act itself, shall be hosted on the website for the specified period and thereafter shall be moved/transferred to Archives folders under the respective heads / sub-folders, in a way so that these can be searched easily as and when required by any person. The documents/disclosures shall be kept in the archive folders till such time as may be required by law.

11. AMENDMENT TO THE POLICY

The policy would be reviewed on an annual basis by the Board of Directors. In case, there are any regulatory changes requiring modifications to the Policy, the Policy shall be reviewed and amended with due approval from the Board of Directors. However, the amended regulatory requirements will supersede the existing Policy till the time Policy is suitably amended.

For and on behalf of
KVS Castings Limited
(formerly known as KVS Castings Private Limited)

Mr. Arpan Jindal
(Managing Director)
DIN: 00223527

"ANNEXURE – 1"

DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE

Sr. No.	Documents
1.	Property records including purchase and sale deeds, licences, copyrights, patents &trademarks
2.	Certificate of Incorporation & incorporation related documents
3.	Minutes of Board, Committee and Shareholders' Meetings
4.	Register of Members and other Statutory Records
	Register of loans, guarantee, security and acquisition made by the company
	Register of contracts with related party and contracts and Bodies etc. in which directors are interested
5.	Personal files of all live employees
6.	Any other record as may be decided by the Chief Executive Officer/ Managing Director/ Whole-time Director of the Company from time to time.
7.	Such other records as may be required under any law from time to time

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"ANNEXURE – 2"

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

Sr. No.	Documents
1.	Books of account including relevant books and papers and financial statements.
2.	Disclosures/ notices by a director of his interest
3.	Instrument creating a charge or modification
	Annual return and copies of all certificates and documents required to be annexed thereto
4.	Registers of Fixed assets
5.	Attendance Register of Board Meetings
6.	Attendance Register of Committee Meetings
7.	Attendance Slips of General Meetings
8.	Register of Deposits
9.	Register of Proxies
8.	Any other record as may be decided by the Chief Executive Officer/ Managing Director/ Whole-time Director of the Company from time to time.

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