



Kabra ExtrusionTechnik Limited

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PRESERVATION AND ARCHIVAL OF DOCUMENTS POLICY (Pursuant to SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 – Regulation 9 and 30(8))

1. INTRODUCTION AND PURPOSE

This policy outlines the framework for the preservation and archiving of documents by the Company, ensuring compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR). It covers the preservation requirements under Regulation 9 and Regulation 30(8) for the archival of material disclosures.

The primary objectives of this policy are:

- To establish guidelines for preserving critical documents and information as mandated by applicable laws and regulations.
- To define the procedure for archiving material events and disclosures made to the stock exchanges, ensuring they are accessible as per the regulatory requirements.
- To safeguard the integrity and confidentiality of the preserved documents while facilitating easy retrieval when necessary.

2. SCOPE AND APPLICABILITY

This policy applies to:

1. All documents of the Company, whether physical or electronic, that are required to be maintained under relevant laws, including the SEBI LODR Regulations and Companies Act, 2013.
2. This policy is effective from February 03, 2025, and will be reviewed periodically to ensure compliance with any changes in applicable laws.

3. KEY DEFINITIONS

- a. Applicable laws mean the SEBI Listing Regulations and the applicable provisions of Companies, 2013, as amended along with the rules framed thereunder.
- b. Authorized Person means the officer(s) of the Company and includes an agent who is authorized on behalf of the Company (eg-RTA) who is/are generally expected to observe the compliance of requirements of applicable law shall be the person(s) responsible to preserve the Documents.
- c. Board means Board of Directors of the Company as constituted from time to time.
- d. Company means Kabra Extrusiontechnik Limited.
- e. Company Secretary and Compliance Officer means the Company Secretary and Compliance Officer appointed by the Board.
- f. Document/s includes all papers, Documents, agreements, filings, forms, memos, correspondences, emails, records, files, books, etc., of the Company in physical or electronic forms.
- g. Policy means this Policy on Preservation and Archival of Documents formulated by the Company.
- h. SEBI Listing Regulations means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

4. CLASSIFICATION OF DOCUMENTS

- Documents shall be classified in the following categories:

- a) The list of Documents which shall be permanently preserved is given in Annexure A to this policy.
- b) The list of Documents which shall be preserved for a period not less than 8 years after completion relevant transaction is given in Annexure B to this Policy.

Any change in governing laws affecting the change in period of preservation of documents shall prevail over the policy.

5. MODES OF PRESERVATION

- The Documents may be preserved in
 - a) Physical Mode or
 - b) Electronic Form.
- The employee of the Company required to preserve the documents shall be authorized person who is generally expected to observe the compliance of the requirement of Applicable Law.
- The preservation of Documents in such a manner 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;
- Back up of all preserved Documents, both physically and electronically.

6. DESTRUCTION OF DOCUMENTS

- Once the retention period for any document has passed, the **Authorized Person** may initiate the process of document destruction in such a mode as deemed fit.
- This process must be approved by the Chief Financial Officer (CFO) or Chief Executive Officer (CEO) and Managing Director (MD).
- The Authorized Person shall maintain a register of the document destroyed.
- In there are any specific procedure is prescribed under applicable law, rules or guidelines for destruction of the documents, the same shall be followed by the Company.

7. ARCHIVAL POLICY

Any disclosure of events or information which have been submitted by the Company to the Stock Exchanges under Regulation 30 of the Listing Regulations will be available on the website of the Company for a period of 5 years from the date of its disclosure and shall thereafter be archived from the website of the company for a such period on the advice of the concerned Functional / Department / Group Head.

8. RECORDS IN ELECTRONIC MODE:

Electronic records as defined under Section 120 of the Companies Act, 2013 and Rule 27 of Companies (Management and Administration) Rules, 2014 and maintained by the Company shall be preserved in the manner prescribed under this provision.

9. AMENDMENT

Any changes to this Policy must be approved by the Board. The Board reserves the right to modify or withdraw any part of this Policy at any time, and its decision will be final and binding. Any updates to relevant laws, including the Companies Act, SEBI Listing Regulations, or other applicable rules, will automatically apply to this Policy.

This policy shall be effective from the date of approval by the Board of Directors.

ANNEXURE A

A. Documents / Record whose preservation shall be permanent in nature

Sr. No.	Documents / Records
1.	Certificate of Incorporation
2.	Memorandum and Articles of Association
3.	Agreements made by the Company with stock exchanges, depositories, etc.
4.	Minute Books of General Meetings, Board and Committee Meetings as per Companies Act and as per the applicable Secretarial Standards
5.	Report on resolutions passed by Postal Ballot forming part of minutes
13.	Files relating to premises viz. Title Deeds/Lease Deeds of owned premises/land and building, etc. and related Ledger / Register
14.	Authorization / licenses obtained from any statutory authority
15.	Policies of the Company framed under various regulations
16.	Register of disposal of records
17.	Annual Reports of the Company
18.	Material Agreements of the Company
19.	Such other records as may be required under any law from time to time

B. Documents of various other records and period of preservation shall be permanent in nature:

Sr. No	Documents/ Records
1.	Court Orders
2.	Property Documents with all evidences of ownership and insurance taken
3.	Insurance Policies
4.	Records of pay-rolls, bonus, gratuity paid, etc.
5.	Internal memo of lasting consequences

ANNEXURE B

A. Documents / Records to be preserved for a minimum period of eight years.

Sr. No.	Documents / Records
1.	Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act
2.	Annual Returns as per Companies Act
3.	Register of debenture-holders or other security holders, if any
4.	Attendance register of Board & Committee Meetings
5.	Register of Deposits as per Companies Act
6.	Register of Allotment (from the date of each allotment) as per Companies Act
7.	Signed Annual financial statements including: <ul style="list-style-type: none">- Annual accounts- Directors report- Auditors report
8.	Books of accounts including Vouchers / Voucher register as defined under the Companies
9.	Bank Statements, Investment records, etc
11.	All notices in form MBP-1 received from Directors and KMPs along with any amendment thereto
12.	Return of declaration in respect of beneficial interest in any share as per Companies Act
13.	Copy of newspaper advertisement or publications
14.	Compliance Reports received from any statutory authority
16.	Filings with Stock Exchanges, Registrar of Companies and other statutory authorities.
17.	Office Copies of Notices, Agenda, Notes on Agenda of Board Meetings and Board Committees and other related papers
18.	Office Copies of Notices, Scrutinizer's Report and related papers regarding General Meetings (including AGM)
19.	Statutory Registers, Forms, Reports*
20.	Any other Document, certificates, statutory registers which may be required to be maintained and preserved for not less than eight years after completion of the relevant transaction under the Companies Act and/or the SEBI Listing Regulations

* Statutory Registers, Forms, Reports filed with Registrar of Companies shall be preserved as prescribed under the respective rules made under the Companies Act, 2013.

B. Documents prepared and submitted under other Acts/ Rules

Documents to be preserved for a minimum period of 8 years from the end of financial year or completion of audit, assessment under the provisions of Income Tax Act, GST Act are as under:

Sr. No	Documents/ Records
1.	Income Tax returns, Statement of computation of Income, Profits or gain, etc
2.	TDS returns
3.	GST returns with Challan

C. Documents of various other records and period of preservation:

I. For a period of Eight years after termination of contracts/ employment:

Sr. No	Documents/ Records
1.	Contracts related to purchase, sale, assets acquisition etc
2.	Contracts related to any projects
3.	Time office records and Leave Card
4.	Employees Information and medical records
5.	Unclaimed wages and other benefits

II. For a period of Three years after closure/ settlement:

Sr. No	Documents/ Records
1.	Litigation files, after closure of litigation
2.	Claims records after settlement and claim money received
3.	Internal memo of routine matters having no significant impact

ANNEXURE C

List of Documents available on the website of the Company.

S. No.	Documents / Records
1.	Basic information about the Company including the details of its businesses;
2.	All information and/or Documents required to be posted on the website as specified in the Companies Act, 2013 and/or Regulation 46(2)/Regulation 30 of the SEBI (LODR) Regulations, 2015.
3.	All Documents required to be filed with Stock Exchanges under aforesaid Regulations.
4.	Any changes in the content shall be updated within 2 working days on the website.
5.	The information/Documents provided on the website shall be for current financial year & for preceding five financial years.