



Amir Chand Jagdish Kumar (exports) Limited

Policy for Preservation of Documents
Effective Date: April 01, 2025





POLICY FOR PRESERVATION OF DOCUMENTS (Regulation 9 of SEBI LODR Regulations)

A. INTRODUCTION

This policy is in pursuance to Regulation 9 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI LODR Regulations**”), on preservation of the Documents to aid the employees in handling the Documents efficiently. It not only covers the various aspects on preservation of the Documents, but also beneficial for the safe disposal/destruction of the Documents and keeping a record of the same.

The Policy has been adopted by the Board of Directors at their meeting held on December 28, 2024 and shall be effective from April 01, 2025.

B. APPLICABILITY

This Policy applies to all documents & records maintained by the Company in physical form or electronically stored in computer or in any other electronic devices or transcribed information of any type whether expressed in ordinary or machine language at all locations of the Company in or outside India.

C. DEFINITIONS

“**Act**” means the Companies Act, 2013, Rules framed thereunder and any amendments thereto;

“**Applicable Law**” means any law, rules, circulars, guidelines or standards under which the preservation of the Documents has been prescribed;

“**Authorised Person**” means any person duly authorised by the Board of Directors;

“**Board**” means the Board of directors of the Company or its Committee;

“**Books of Account**” as per Section 2(13) of the Companies Act 2013 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;

“**Company**” means Amir Chand Jagdish Kumar (Exports) Limited;

“**Current Document(s)**” means any Document that has an ongoing relevance with reference to any ongoing litigation, proceedings, complaint, dispute, contract or any like matter;

“**Document**” 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;



“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);

“Electronic Form” means any contemporaneous electronic device such as computer, laptop, hard drive, server, 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;

“Maintenance” means keeping Documents, either physically or in Electronic Form;

“Preservation” means to keep in good order and to prevent from being damaged or destroyed;

“Register” means documents and records required to be maintained under:

- a. The Companies Act 2013 and Rules thereunder
- b. SEBI Regulations
- c. Secretarial Standards
- d. Any other law for the time being in force;

“Records” means documentary evidence of past events or transactions;

“SEBI LODR Regulations” means the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.

The words and phrases used in this Policy and not defined here shall derive their meaning from the Applicable Law.

D. COVERAGE

This Policy is intended to guide the Company and its officer on maintenance of any Documents, their preservation and disposal.

The heads of respective departments of the Company shall be responsible for preservation of the documents in terms of this Policy, in respect of the areas of operations falling under the charge of each of them.

E. TYPE OF DOCUMENTS AND TIME PERIOD FOR PRESERVATION

The Company shall maintain and preserve documents as specified hereunder:

Category (A)

The documents of a permanent nature shall be maintained and preserved permanently by the Company 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.



Category (B)

The documents of the company to be maintained and preserved for specified time period after completion of the relevant transactions shall be preserved by the Company for a term not less than eight year 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.

For the purpose of this policy, document may include the following:

- a) 'books and papers' as defined in clause 12 of section 2 of the Companies Act, 2013
- b) 'books of accounts' as defined in clause 13 of section 2 of the Companies Act, 2013
- c) 'documents' as defined in clause 36 of section 2 of the Companies Act, 2013
- d) 'register of company' as defined in clause 74 of section 2 of the Companies Act, 2013

Further, the Company may deem it fit and possible from time to time to maintain the above-mentioned documents in electronic form to the extent possible.

Notwithstanding anything contained in this Policy, in case of a dispute with tax authorities or government authorities, records and documents relating to the dispute will be preserved till the settlement of dispute or eight years, whichever is later.

Category (C)

In addition to the documents mentioned in 'Category (A)' and 'Category (B)' above, other documents, certificates, forms, statutory registers, records, etc. which are required to be mandatorily maintained and preserved shall be preserved for a stipulated period of time as per the existing rules/ procedures/ practices of the Company or as per the applicable statutory/ regulatory provisions in this regard.

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

F. MODES OF PRESERVATIONS

The Documents may be preserved in

- a. Physical form or
- b. Electronic Form

The officer of the Company required to preserve the Document shall be Authorised Person who has to observe the compliance of requirements of Applicable Law and this policy.



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 to prohibit unauthorized access.

G. CUSTODY OF THE DOCUMENTS

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.

H. AUTHORITY FOR APPROVAL OF POLICY

The Board shall have the authority for approval of this policy in pursuance to the Regulations.

I. AUTHORITY TO MAKE ALTERATIONS TO THE POLICY

The Board is authorised to make such alterations to this Policy as considered appropriate, subject, however, to the condition that such alterations shall be in consonance with the provisions of the Act, Regulations thing and other applicable laws.

J. DESTRUCTION OF DOCUMENTS

The period stated above is minimum retention/preservation period. Prior to actual destruction/disposal in terms of this policy, the retention schedule may be reviewed by the Authorised Person if required due to an on-going business use, internal audit requirement or any other like reason. The temporary Documents, excluding the Current Document(s) shall be destroyed after the relevant or prescribed period by the Authorised Person in whose custody the Documents are stored after the prior approval of the respective head of the department whose respective department's documents are destroyed of the Company. Electronic documents shall be removed after the expiry of prescribed retention period from all identified electronic repositories. A register of the Documents disposed/destroyed shall also be maintained. It shall state the brief particulars of the Documents destroyed, date of disposal/destruction and the mode of destruction. The entries in the register shall be authenticated by the Authorised Person and signed by the respective department head whose respective documents are destroyed. The format of the register has to be in accordance with Annexure II.

K. MAINTENANCE OF DOCUMENTS IN INDEXED FORM

For ease of record reference, the Documents shall be preserved in an indexed form. The Documents shall be indexed appropriately by the Authorised Person. The index shall be updated as and when any changes occur in the records. The index shall be kept in physical form or in Electronic Form.



L. CONVERSION OF THE FORM IN WHICH THE DOCUMENTS ARE PRESERVED

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.

M. INTERPRETATION

In any circumstance where the terms of this Policy differ from any existing or newly enacted law, rule, Regulation or standard governing the Company, the law, rule, Regulation or standard will take precedence over these policies and procedures until such time as this policy is changed to conform to the law, rule, regulation or standard.

Version approved by: The Board of Directors

Effective Date: April 01, 2025

Last modified date: --

ANNEXURE I- Indicative List

Permanent Preservation	Temporary Preservation
a. The memorandum and articles of the company b. Documents relating to incorporation of the Company Register of members c. Books and Documents relating to the issue of share certificates. d. Register of Charges e. Register under section 186 of the Act for Loans/investment/ guarantees or securities provided f. Register under section 187 (investment held in any other person) g. Register under section 189 (register on contracts / arrangements in which directors are interested as per section 184 / 188 of the Act h. Minutes book of Board / Committee / general meeting, resolutions passed by postal ballot, resolutions passed by circulations. i. Licenses, approvals, permissions, deed of indentures, mutation certificates, IPR's certificates or any other document which the Managing Director thinks expedient to preserve. j. Register for destruction or disposal of Documents or Register. k. Agreements made by the Company with Stock Exchanges and Depositories, etc; l. Permanent account number; m. Tax deduction account number; n. Goods and service tax/export/import/ other registration certificate o. Documents relating to any property of the Company, property tax, Delegation of powers, all Policies / Policy Guidelines of the Company framed under various regulations shall be retained perpetually.	1. Register of debenture holders or any other security holders (8 years from the date of redemption of debentures or securities) 2. Copies of all Annual Returns prepared under Section 92 of the Companies Act, 2013 and copies of all certificates and Documents required to be annexed thereto (8 years from date of filing with the Registrar) 3. Register of renewed and duplicate share Certificate (not less than 30 years) 4. All notices pertaining to disclosure of interest of directors 5. All share certificates surrendered to a company (3 years from date of surrender) 6. Register of deposits (not less than 8 years from the date of last entry) 7. Instrument creating a charge or modification (8 years from date of satisfaction of such charge) 8. Attendance Register for Board/ Committee meetings/ General Meetings (8 financial years) 9. Office copies of General Meeting Notices, scrutiniser's report, and related papers (as long as they remain current or for 8 financial years). 10. Office copies of Board Meeting Notices, Agenda, notes on agenda and other related papers (8 financial years). 11. Disclosures prescribed under SEBI (LODR) Regulations, SEBI (PIT) Regulations, SEBI (SAST) Regulations (8 financial years) 12. Dividend payment records (10 financial years) 13. Books of Accounts (8 financial years) 14. Annual Reports (10 financial years) 15. Documents of Human Resource department as per relevant applicable law, in other case not less than 8 years) 16. Records under FEMA / Prevention of Money Laundering (Maintenance of Records) Rules, 2005 shall be retained for a period of 10 years. 17. Tax records (TDS, GST, assessment, filings etc. 18. Legal documents containing legal memoranda and opinions, pleadings, litigation files, documents relating to cases etc, employment records, emails, etc.



ANNEXURE II

The format of register of documents disposed/destroyed (to be maintained in physical or electronic format)

Particulars of document along with provision of applicable law	Date and mode of destruction	Initials of the authorised person