

"Policy on Preservation of Documents – Kasliwal Projects Limited"

(Formerly known as Kasliwal Projects Private Limited)

(Effective from 03rd March, 2025, as approved by The Board of Director)

1. PREAMBLE:

Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 requires every listed company to have a policy on the preservation of documents, whether in physical or electronic form."

2. SCOPE:

"This policy outlines the maintenance and preservation of documents as per statutory and regulatory requirements."

3. OBJECTIVE OF THE POLICY:

"The objective of this policy is to ensure compliance with statutory regulations for document preservation and to establish a process for discarding outdated records." 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 years or permanently.
- To decide the mode of preserving the documents, whether in physical form or in electronic form.
- To decide the procedure to destroy the documents after eight years or other applicable period,
- To help employees understanding their obligations in retaining and preserving the documents and records.

4. DEFINITIONS:

"Act" means the Companies Act, 2013, Rules framed thereunder and any amendments thereto.

"Board of Directors" or **"Board"** means the collective body of the Directors of the Company.

"Company", **"This Company"**, **"The Company"**, wherever occur in the policy shall mean **"KASLIWAL PROJECTS LIMITED** (Formerly known as Kasliwal Projects Private Limited)".

"Current" means running matter or whatever is at present in course of passage.

"Electronic Form" refers to digital storage devices such as computers, cloud storage, or any electronic medium under the Company's control."

"Maintenance" means keeping documents, either physically or in electronic form.

"Policy" or **"This Policy"** means, "Policy on Preservation of Documents".

"Preservation" means to keep the documents preventing them from being altered, damaged or destroyed.

“Register” means a register maintained under the Companies Act, 2013 or the SEBI Act.

“Regulations” means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any amendments thereto.

5. INTERPRETATION:

Terms that have not been defined in this policy shall have the same meaning assigned to them in the Companies Act, 2013, and / or Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

6. GUIDELINES:

Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, 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;
- b. Documents with preservation period of not less than eight years after completion of the relevant transactions.

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

- a. Documents that need to be preserved and retained permanently;
- b. Documents that need to be preserved and retained for a period of 8 years as specified under the Companies Act, 2013 or 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;
- 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 – A**.

7. MODES OF PRESERVATION:

The Documents may be preserved in:

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

The official of the Company who is required to preserve the document shall be an Authorized 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.

The preservation of electronic documents shall comply with applicable data privacy laws and cybersecurity standards. Adequate measures such as encryption, firewalls, and regular backups must be implemented to safeguard digital records from unauthorized access, alteration, or loss.

Access may be controlled by the concerned Authorised Person with preservation, so as to ensure integrity of the Documents and to prohibit unauthorized access.

An audit trail shall be maintained for all documents accessed or modified, particularly for sensitive or confidential records, to ensure accountability and transparency

Classification of Sensitive Documents: Documents identified as sensitive or confidential shall be preserved with enhanced security measures, and access shall be restricted to authorized personnel only.

Destruction of Documents:

After the statutory retention period, duplicate, unimportant, or irrelevant documents may be securely destroyed. The destruction of documents as a normal administrative practice shall be followed for the records which are duplicate/unimportant/irrelevant.

This applies to both physical and electronic documents. The documents may be destroyed as follows:

- a. Recycle Non confidential paper records.
- b. Shred or otherwise render unreadable confidential paper records.
- c. Delete or destroy electronically stored data.

Contingency plan for Disaster Recovery: The Company shall maintain a disaster recovery plan for critical documents, including off-site backups, to ensure document retrieval and business continuity during emergencies.

8. POLICY REVIEW:

This policy shall be periodically reviewed to ensure compliance with applicable laws.

9. AMEDEMMENT:

The Board shall have power to amend any of the provisions of this Policy, substitute any of the provisions with a new provision or replace this policy entirely with a new Policy

according to subsequent modification(s) / amendment(s) to Regulations.

ANNEXURE - A

Indicative List

A. PERMANENT PRESERVATION:

- a) Common Seal,
- b) Minutes books of Board, General Meetings and Committee Meetings,
- c) Statutory Registers,
- d) License and Permissions,
- e) Statutory Forms and disclosures except for routine compliance,
- f) Scrutinizers' Report,
- g) Register of Members and
- h) Index of Members.

B. TEMPORARY PRESERVATION UPTO 8 YEARS:

- Annual Returns
- Board Agendas and supporting documents
- Attendance Registers
- Copies of General and Board Meeting Notices
- Notes on Agenda and related papers
- Director's interest disclosure notices
- Instruments creating/modifying a charge
- Books of accounts and financial statements
- Register of debenture/security holders

C. Others:

"Documents not listed above shall be preserved as per applicable legal requirements."

For KASLIWAL PROJECTS LTD.


Director