

Kalyan Capitals Limited

DOCUMENT PRESERVATION AND ARCHIVAL POLICY (Amended in the Board Meeting held on 14.11.2025)

1.0 PREAMBLE:

- 1.1 This Document Preservation and Destruction Policy of Kalyan Capitals Limited ("Company") shall be known as "Kalyan Capitals Limited: Document Preservation and Archival Policy" (hereinafter referred to as "the Policy").
- 1.2 The Policy has been framed pursuant to Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 1.3 The Policy has been approved by the Board of Directors of the Company.
- 1.4 The Policy shall come into force immediately.
- 1.5 The decision of the Board with regard to any or all matters relating to the Policy shall be final and binding on all concerned.

2.0 OBJECTIVES OF THE POLICY:

The objective of the policy is to establish guidelines for management, preservation, archival and destruction of Documents by the Company.

For proper functioning of the Company as well as to comply with applicable legal requirements, it is necessary to ensure that the Documents of the Company are adequately protected and maintained and the Documents that are no longer needed or are of no significance are discarded at proper times in a proper manner. All Documents received or created by the employee in the course of employment with the Company are asset of the Company and must be managed pursuant to the guidelines established by this Policy.

This policy sets out Data Retention Schedule for all Company Documents and the related procedures to be followed to ensure compliance with this Policy. Retention periods are based on legal, tax, audit and defined business needs.

3.0 SCOPE:

All Documents as referred hereinafter are covered under this Policy.

4.0 DEFINITIONS:

- 4.1 "*Applicable Law*" means any law, rules, circulars, guidelines or standards issued by Securities Exchange Board of India, Ministry of Corporate Affairs and The Institute of Company Secretaries of India under which the preservation of the Documents has been prescribed.
- 4.2 "*Board*" means the Board of directors of the Company or its Committee.
- 4.3 "*Company*" means Kalyan Capitals Limited.

- 4.4 *“Document(s)”* refers to papers, records, files, books, etc. and the like as required under or in order to comply with the requirements of any applicable law for the time being in force, maintained on paper or in Electronic Form and does not include multiple or identical copies.
- 4.5 *“Regulations”* means the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- 4.6 *“Responsible person”* means the directors and employees of the Company, whether permanent, contractual or otherwise.

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

5.0 SCHEDULE:

- 5.1 The Document Retention Schedule (“Schedule”) as provided in Annexure -1 lays down the guidelines for retention period of all Company Documents. The Schedule applies to all Documents regardless of location, including all Company locations, off-site locations, computer storage or employees’ laptops.
- 5.2 All Documents are to be retained according to the Schedule. Documents not covered by the Schedule, especially ordinary correspondence and normal e-mails should not be retained for more than one year. In case longer retention period is prescribed under statutory laws, such period shall supersede the period prescribed in this policy, from time to time.
- 5.3 Documents may be sent off-site on a regular basis to reduce space needed in the office area. Every responsible person shall maintain a list of all of his/her Documents maintained off-site.
- 5.4 Any information in electronic form that must be retained pursuant to this policy shall be maintained on Company servers/Company’s electronic devices. Electronic data that is confidential or sensitive shall be access-restricted. E-mails which are confidential in nature should be titled/marked as confidential before being sent to the intended users.
- 5.5 Every responsible person shall ensure compliance with this Policy and adhere to Document management responsibilities.
- 5.6 Any revision to the Schedule as provided in this Policy shall be subject to the approval of the Board.
- 5.7 There may be periodic audits by the Internal Auditors to verify proper document management and retention. The results of such audits will be provided to the Managing Director/Executive Director.
- 5.8 When a responsible person leaves, resigns or is transferred from the Company, he/she shall return or destroy all Documents in his/her possession relating to the Company, as directed and deemed fit by the Reporting Manager of the concerned responsible person.

6.0 DOCUMENT DISPOSAL:

- 6.1 A Document Disposal Committee consisting of Director Chief Executive Officer, Chief Financial Officer and Company Secretary shall oversee the mass destruction of Documents; minutes of the same should be recorded.
- 6.2 No responsible person shall destroy any Document without prior approval of his or her Reporting Manager.
- 6.3 Each employee must report any suspected Document destruction to his or her Reporting Manager.
- 6.4 Each responsible person must dispose of Document if there is no legal or business purpose for retaining it, beyond the retention period.
- 6.5 Documents may only be destroyed after the expiry of the retention period mentioned in the Schedule.
- 6.6 A responsible person, on becoming aware of any document subject to an open audit or related to any unsettled assessment, claim, litigation, proceeding etc. shall immediately notify to the Secretarial Department and his or her Reporting Manager. No employee shall destroy any document that is subject to an open audit, unresolved claim, litigation or administrative proceeding. All documents, including electronic items, which relate in any way to the subject of ongoing or impending claims, litigation or governmental investigation, shall be maintained in a secure location until otherwise directed by the head/in-charge of the Secretarial Department.

7.0 ARCHIVING OF DOCUMENTS WHICH ARE HOSTED ON COMPANY'S WEBSITE

- 7.1 All Documents generated, disclosed by the Company, on its website, for the purpose of shareholder communication, are the properties of the Company and constitute archival material.
- 7.2 Archival material of the Company shall not be destroyed or purged without the approval of the Head of the Department to which such archival material belongs.

Provided that nothing contained herein shall be deemed to lead to an exception except in case of an accidental deletion, or deletion due to any system flaw, virus, or any other deletion, inaccessibility or loss due to any reason other than deliberate and determinate deletion.

- 7.3 Archival Material so selected for preservation shall be sent to the Company archives in consultation with the head of concerned department, which thereafter may be destroyed as per the Schedule provided herein.
- 7.4 With reference to the pretext, the Documents submitted to the stock exchange where the shares of the Company are listed, which are required to be hosted on the website under the Regulations, shall also be archived.

- 7.5. Archiving of the Documents submitted to the stock exchange, in terms of the Regulations, shall be done after a period of 5 years.
- 7.6 Documents submitted to the Stock Exchange to comply with disclosure norms as required by any other applicable law, shall be archived after the lapse of the period specified thereunder.

This Policy shall be read in conjunction with all other Company policies. Questions regarding the content or interpretation of this policy or the Document management process shall be directed to the head of concerned department or head/in-charge of the Secretarial Department.

DOCUMENT RETENTION SCHEDULE

A. Documents to be preserved permanently

Secretarial: Minutes of meetings, Statutory Registers, Licenses and permissions, statutory approvals, Incorporation Documents.

Finance / Taxation: PAN/ TAN/ Service tax, VAT, customs, GST, excise registrations and other similar registrations with statutory authorities.

Assets: Property Title deeds, Contracts for purchase or sale of real estate unless disposed of by the Company.

Intellectual Property Rights: Patents, Trademarks, Copyrights, Trade Secrets and Related Material - Licenses, Renewal and all other related Documents unless disposed of/transferred by the Company.

Legal: Final judgments, settlements, court orders and other Documents specifying final terms, conditions and decisions related to claims and litigations.

Miscellaneous: Labor Authorities - Licenses and Registrations, approvals, permissions from statutory / government authorities unless not required to be preserved under any law.

B. Documents to be preserved for at least 8 years

Secretarial: Documents which are prescribed under the Companies Act, 2013, SEBI Act and Regulations, Secretarial Standards and prescribed under other applicable laws, if any, as amended from time to time.

Finance / Taxation: Documents which are prescribed under the Companies Act, 2013, Income-tax Act, 1961, Central Excise, Service Tax, Goods and Service Tax Act and Rules and prescribed under other applicable laws, if any, as amended from time to time.

C. Other Documents

All Documents not covered above shall be retained subject to the compliance of time period prescribed under law, if any, as amended from time to time.

PERIODICITY OF PRESERVATION OF DOCUMENTS

Document Category	Document type	Preservation period	Mode of Preservation Physical/electronic	Responsibility of Department - officers
Direct Tax and Finance records	<ul style="list-style-type: none"> Books of accounts, including inter-alia, financial statements, vouchers relevant to entry in books of accounts, audit records, invoices, expense records, bank records etc. in accordance with the applicable provisions of Companies Act, 2013, Income tax Act, and any other applicable laws. Application/correspondence with various Direct tax authorities Direct Tax Documents Fixed assets register, bills for fixed assets Returns and Assessment Records Loan related Documents Agreements pertaining to creation of charge Orders passed by Tax authorities Customs, RBI, FEMA Other related Documents 	Eight financial years	Physical/electronic mode	FINANCE AND ACCOUNTS DEPARTMENT HEAD
Indirect Tax	<ul style="list-style-type: none"> Application/correspondence with various Indirect tax authorities/Assessment orders Excise invoices / bills / Challans Sales Tax/VAT documents Service Tax Documents related to all other taxes and duties 	Eight financial years	Physical/electronic mode	FINANCE AND ACCOUNTS DEPARTMENT HEAD
Company Operations	<ul style="list-style-type: none"> Licenses, certificates, approvals and other such 			

ANNEXURE

	<p>documents issued by Central/State Government and any other statutory and/or regulatory body</p> <ul style="list-style-type: none">• Land title deeds/documents/receipts• Policies, Charters and Codes of the Company• Case file of all disputes with statutory Authorities.• Orders, judgments of judicial authorities	Permanent	Physical mode	FINANCE AND ACCOUNTS DEPARTMENT HEAD AND SECRETARIAL DEPARTMENT
Secretarial records	<ul style="list-style-type: none">• Memorandum / Articles of Association• Certificate of incorporation• Minutes of the meetings of the Board of Directors and of its Committees• Minutes of all meetings of shareholders• Office copies of Notices, scrutinizer's report and other documents related to meetings of shareholders/creditors of the Company• Attendance register of the meetings of the Board and its Committees• Register of Members, Register of Directors, Register of Contracts or arrangements in which directors are interested (related party transactions), Register of Charges, Register of Transfer, Renewed, Duplicate of shares, Agreements with Stock Exchanges, Depositories etc.• Applications and approvals for issuance and listing of securities• Policies, Charters and Codes of the Company related to	Permanent	Physical/electronic mode	SECRETARIAL DEPARTMENT

ANNEXURE

	<p>Companies Act, SEBI</p> <ul style="list-style-type: none">• Documents relating to Trade Marks• Other Documents required to be permanently preserved under the Companies Act, 2013.			
	<ul style="list-style-type: none">• Notice, agenda and notes to agenda of meetings of the Board and its Committees• All notices in form MBP - 1 received from Directors• Return of declaration in respect of beneficial interest in any share under Companies Act, 2013• Copy of newspaper advertisement or publications• Register of Deposits, Register of Sweat Equity, Register of Inter Corporate Loans and Investments under Companies Act, 2013,• Statutory filings with SEBI/ Stock Exchanges• Instrument creating charge or modification (from the date of satisfaction of charge) under Companies Act, 2013.• Statutory filings with ROC, Ministry of Corporate Affairs.	<p>Eight financial years</p>	<p>Physical/electronic mode</p>	<p>SECRETARIAL DEPARTMENT</p>

Electronic Documents including email retention - *Responsibility : RESPECTIVE DEPARTMENT*

1. Electronic Mail : Not all email needs to be retained, depending on the subject matters

- All e-mail – from internal and external sources to be deleted after 12 months.
- Staff will not store or transfer the Company related emails on non-work related computers except as necessary or appropriate with due approvals from the Central I.T team and the respective Managers.
- Staff will ensure not to send confidential / proprietary information to outside sources.
- Any e-mail that the staff deemed vital to the performance of their job should be copied to the staff's specific folder and/or printed and stored in the employee's workplace.

2. Electronic Documents including PDF files

- PDF documents – Can be a maximum period of 8 years. But the said document may be destroyed depending upon the completion of the job or its use coming to an end.
- Text/ Formatted Files: All word / excel / Power point files may be deleted once every year depending on the importance or lack of it.
