

KIAN-M EXPORT LIMITED

POLICY ON PRESERVATION OF COMPANY DOCUMENTS

1. Introduction/Background/ Purpose of the Policy

Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**SEBI Listing Regulations**) requires every listed company to formulate a Policy on Preservation of Company Documents which shall be approved by the Board of Directors.

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.

2. Scope

The documents of a permanent nature (listed in **Annexure 1**) which shall be maintained and preserved permanently by Kian-M Export Limited (**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.

The documents to be maintained and preserved for a specified time period after completion of the relevant transactions (listed 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.

Additionally, as a depository, Company is required to maintain certain records and documents, such as:

- (a) records of securities dematerialized and rematerialized;
- (b) the names of the transferor, transferee, and the dates of transfer of securities;
- (c) a register and an index of beneficial owners;
- (d) details of the holding of the securities of beneficial owners as at the end of each day;
- (e) records of instructions received from and sent to participants, issuers, issuers' agents and beneficial owners;
- (f) records of approval, notice, entry and cancellation of pledge or hypothecation, as the case may be;
- (g) details of participants;

- (h) details of securities declared to be eligible for dematerialization in the depository; and
- (i) such other records as may be specified by the Board of Directors for carrying on the activities as a depository.

3. Definitions

The definitions of some of the key terms used in this Policy are given below:

“Policy” means this Policy on Preservation of Company Documents.

“SEBI Listing Regulations” means SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including amendments thereto together with the circulars issued there under, including any statutory modifications or re-enactments thereof for the time being in force.

“Company” means Kian-M Export Limited.

“Act” means The Companies Act, 2013 read with the Rules made thereunder.

“Board of Directors” shall mean the Board of Directors of the Company, as constituted from time to time.

“Documents” shall mean all papers, agreements, notices, 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.

“Books of Accounts” as defined in Section 2(13) of the Act.

“Maintenance” means keeping documents, either physically or in Electronic Form.

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

4. Roles and Responsibilities

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. The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything which risks the content, authenticity, utility or accessibility of the documents. The preserved documents must be accessible at all reasonable times. Access may be controlled by Functional/ Departmental heads, so as to ensure integrity of the records and prohibit unauthorized access.

Where a particular authorized person tenders his/ her resignation or is transferred from one location of the Company to another, such person shall, before such resignation or transfer becoming effective, hand over, to his/ her successor, all the relevant documents (whether in electronic form or otherwise) in his/her custody pursuant to this Policy together with any

relevant passwords, lock and key, and any devices in his/ her possession used to store such documents.

5. Authenticity and Destruction of Documents

Where a document is being maintained both in physical form and electronic form, the authenticity with reference to the physical form should be considered for every purpose.

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 (as set out in **Annexure 2**) in such mode and under the instructions approved by the Functional/ Departmental Heads and prior approval of Board on a case-to-case basis depending upon the documents.

6. Conversion of the form in which the Documents are preserved

The documents in physical form preserved may be converted, whenever required or felt necessary, into electronic form to ensure ease in maintenance of records and efficient utilization of space.

7. Review / Amendments to Policy

The policy would be reviewed once in a financial year 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.

8. Dissemination of the Policy

The Policy, as amended from time to time, shall be placed on the website of the Company.

9. Suspension of documents disposal in the event of litigation/claims

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 of. The relevant authorized person shall be responsible for informing all relevant employees of the Company about suspension of further disposal of documents.

Annexure -1

Documents whose preservation shall be permanent in nature

Sr. No.	Document
1	Incorporation documents
2	Memorandum and articles of association
3	Register of members along with the index
4	Register of sweat equity shares
5	Register of directors and key managerial personnel
6	Register of renewed and duplicate share certificates
7	Register of employee stock option
8	Register and index of beneficial owners
9	Register of shares or other securities that have been bought back
10	Share certificate forms and related books and documents – disputed cases
11	Register of charges
12	Register of loans, guarantees, security and acquisition
13	Register of investments made by the Company not held in its name
14	Register of contracts or arrangements in which directors are interested
15	Foreign register of members
16	Minutes of proceedings of general meeting and resolutions passed by postal ballot, meeting of Board of Directors, creditors, committees of the Board of Directors and resolutions passed by circulation
17	Register of transfer and transmission of shares
18	Statutory Clearances, Annual Returns, Assessment Orders, Loan Documents, Security Documents, Guarantee Documents, Investment Documents, Management Consultancy Agreements, Stock Exchange Listing Permissions etc.
19	Forms and returns filed with the Registrar of Companies, Ministry of Corporate Affairs, SEBI or any other regulatory authority.
20	Any court/ NCLT orders, agreements and notices.
21	Certificates issued by the Registrar of Companies.
22	Other statutory registers and documents maintained by the Company under various laws applicable to the Company or as prescribed by the Board of Directors from time to time.
23	Any other documents as may be required to be maintained permanently under various laws applicable to the Company.

Annexure -2

Documents with preservation period of not less than eight years after completion of relevant transaction

Sr. No.	Document
1	Books of account including relevant books and papers and financial statements
2	Disclosures/ notices by a director of his interest
3	Register of deposits
4	Instrument creating a charge or modification
5	Annual return and copies of all certificates and documents required to be annexed thereto
6	Register of debenture holders
7	Postal ballot forms
8	Attendance Register of Board & Committee Meetings
9	Office copies of Notices, Agenda, Scrutinizer Report, Notes on Agenda and other related papers
10	Correspondence with shareholders
11	Tax records
12	Disclosures – SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011
13	Disclosures – SEBI (Prohibition of Insider Trading) Regulations, 2015
14	Protected Disclosures in writing or documented along with the results of investigation relating thereto (including the Investigation Report) as reported under the whistle-blower policy
15	Other statutory registers and documents maintained by the Company under various laws applicable to the Company or as prescribed by the Board of Directors from time to time.
16	Records of securities dematerialized and rematerialized
17	The names of the transferor, transferee, and the dates of transfer of securities
18	A register and an index of beneficial owners
19	Details of the holding of the securities of beneficial owners as at the end of each day
20	Records of instructions received from and sent to participants, issuers, issuers' agents and beneficial owners
21	Records of approval, notice, entry and cancellation of pledge or hypothecation, as the case may be
22	Details of participants

23	Details of securities declared to be eligible for dematerialization in the depository
24	Such other records as may be specified by the Board of Directors for carrying on the activities as a depository
25	Any other documents as may be required to be maintained under various laws applicable to the Company for the periods stipulated.