



K.S. OILS LIMITED

POLICY ON PRESERVATION & ARCHIVAL OF DOCUMENTS



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1. BACKGROUND

This Policy is primarily framed based on Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as 'Listing Regulations') and the Companies Act, 2013.

The Board of Directors (the "**Board**") of K.S. Oils Limited (the "**Company**" or "**K.S. Oils**"), at its meeting held on 14 November 2025, has adopted the following **Policy on Preservation and Archival of Documents** (the "**Policy**"), as required under Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as the "**Listing Regulations**").

This Policy is intended to ensure compliance particularly with the Listing Regulations and the applicable provisions of the Companies Act, 2013.

2. SCOPE & PURPOSE

Regulation 9 of the Listing Regulations mandates that a 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-

- 1) documents whose preservation shall be permanent in nature;
- 2) documents with preservation period of not less than eight years after completion of the relevant transactions.

Provided that the listed entity may keep documents specified in clauses 1) and 2) in electronic mode

Besides the above, as per applicable provisions of the Companies Act, 2013 certain documents are required to be preserved permanently or up to a certain prescribed time.

Accordingly, this Policy has been framed keeping in view particularly the requirements of the Listing Regulations and the provisions of the Companies Act, 2013.

The objective of the Policy is to ensure that all important documents, generated or received by the Company, are adequately maintained and preserved in compliance with the applicable statutory provisions and to facilitate destruction of documents that are no longer required, at an appropriate time in a specified manner.

The Policy establishes the guidelines for management, retention, preservation and destruction of documents, both in physical form and electronic form by the Company.

This Policy is applicable to the Company as whole, i.e., all branches, offices and departments of the Company. It shall ensure that the Company maintains both electronic and physical documents as per various statutory requirements and are subject to the same degree of confidentiality and care.



This Policy shall apply to all documents which include records maintained in the form of books or stored in a computer or tapes or discs or in any other electronic form or transcribed information of any type whether expressed in ordinary or machine language.

This Policy shall remain valid until such time it is modified/amended/ altered by the Board.

3. DEFINITIONS

- a) **“Board of Directors”** or **“Board”** shall mean the Board of Directors of the Company, as constituted from time to time.
- b) **“Archival”** means accumulation/storage of historical records on server/network or at a physical place.
- c) **“Company”** shall mean K.S. Oils Limited.
- d) **“Documents”** or **“Records”** mean a piece of written, printed, or electronic matter that provides information or evidence or that serves as an official record of the Company.
- e) **“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.
- f) **“Electronic Form”** means any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, 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.
- g) **“Listing Regulations”** shall mean the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with the circulars issued thereunder, including any statutory modifications or re-enactments thereof for the time being in force.
- h) **“Preservation”** or **“preserve”** means maintenance of documents and records (whether physical or electronic) in usable form and in good order, to prevent from being damaged or destroyed or tampered with.
- i) **“Policy”** shall mean the Policy on Preservation and Archival of Documents.

4. PRESERVATION OF DOCUMENTS

A. Preservation of Documents with specific reference to the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

- documents whose preservation shall be permanent in nature: As per **Annexure A**.
- documents with preservation period of not less than eight years after completion of the relevant transactions: As per **Annexure B**.

B. Documents to be made available on the website of the Company as required by the Companies Act, 2013 and the Listing Regulations:

The Company is to maintain a functional website containing:



- All Information and/or documents as specified in the applicable provisions of the Companies Act, 2013,
- All Information and/or documents as specified in Regulation 46(2) and other relevant provisions of the Listing Regulations,
- All Information and/or documents provided to/ filed with stock exchanges.

As per Regulation 30(8) of the Listing Regulations, the Company is required to disclose on its website all such events or information which is to be disclosed to the Stock Exchanges pursuant to this Regulation.

The disclosures made to the stock exchanges shall be hosted on the website of the Company for a minimum period of 5 (five) years and thereafter, as per the Archival Policy of the Company.

- 1) The Company shall ensure that contents of the website are correct.
- 2) Information and/or Documents, required to be made available on the website under Regulation 46(2) and other relevant provisions of the Listing Regulations, shall be made available on the website within two working days from the date of dissemination of information and/or documents by the Company, unless specified otherwise (refer Regulation 46(3) of the Listing Regulations).
- 3) The Company shall update any change in the content of its website within two working days from the date of such change in content.
- 4) Information and/ or Documents shall be arranged under proper heads and sub heads in such a manner that they can easily be located/ searched by the viewers, viz.
 - a. The information and/ or documents may be arranged financial year wise with further segregation into four quarters of the financial year.
 - b. All policies etc. or the information/ documents of a general nature can be clubbed together at one place.

5. MODE OF PRESERVATION

The Documents may be preserved in Physical or Electronic mode. 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 Authorized Person with preservation, so as to ensure integrity of the Documents and prohibition of unauthorized access.



A. Documents maintained in physical form:

1. All information and/or documents pertaining to current financial year and for one preceding financial year shall be kept handy and maintained in such a manner that their retrieval is easy and quick.
2. All documents pertaining to the period prior to one preceding financial year, shall be kept in good condition at least up to the minimum period specified for their maintenance/preservation in Annexures attached hereto.

The said records be also maintained in such a manner that their retrieval is easy and quick.

B. Documents maintained in electronic form:

1. All documents pertaining to current financial year and for one preceding financial year shall be maintained on server and timely Backup be maintained periodically. The documents shall be maintained in such a manner that their retrieval is easy and quick.
2. Back up of all documents pertaining to the period prior to one preceding financial year shall also be maintained on server, in good condition at least up to the minimum period specified for their maintenance / preservation. The said records be also maintained in such a manner that their retrieval is easy and quick.

C. Custody of the Documents

1. Subject to the applicable Law, the custody of the Documents shall be with the Authorised Person. Where the Authorised Person submits 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 Company Disc, other storage devices or such other Documents and devices in his possession under the policy.
2. All documents shall be under the custody of respective head of the departments.

6. ARCHIVAL OF DOCUMENT

- a) The document and records which are no longer current, but which are required to be preserved for a specified period of time or permanently under the applicable laws/ rules/ regulations shall be archived by the Company.
- b) Every Function/Unit shall identify the documents and records required to be maintained and preserved and shall be responsible for archiving the same as per this policy.
- c) Every Function/Unit shall follow the established procedure of archiving of documents and records and ensure ease of retrieval of such documents and records.
- d) The documents and records archived in electronic form shall be subjected to automatic back-up on a periodic basis as per the procedure established by the IT function of the Company.

7. LOSS OR DAMAGE TO DOCUMENTS

Loss, damage or theft of any Company document or record must be immediately reported to the concerned Line Manager and also the Functional Head for further action as may be necessary in the matter.



8. EXCLUSIONS

Any document or record created in the routine course of working and which is not required to be maintained in terms of applicable rules and regulations will not be governed by this Policy. Further, the Policy does not apply to personal or non-business information

9. REGISTER OF DOCUMENTS DESTROYED TO BE MAINTAINED

The Company shall maintain a register containing the particulars of documents destroyed, date and mode of destruction with the initials of SBU/entity head or such other persons as may be authorized for the purpose.

10. BREACH OF POLICY

Failure to retain documents or records in appropriate form and manner could expose the Company and its officers to penalties and fines, cause the loss of rights, obstruct justice, spoil potential evidence in a lawsuit, place the Company in contempt of court, or seriously disadvantage the Company in litigation.

Any person guilty of breaching any of the provisions of the Policy will be subject to such disciplinary action, as may be decided by the Company which may lead to wage freeze, suspension or termination from services of the Company.

The disciplinary action taken by the Company will be in addition to any other penalty or recourse as may be prescribed under applicable statute(s) governing such matter or breach.

11. AMENDMENTS

The Board is authorized 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 Acts and Regulations. The Company Secretary, being the Compliance officer is also authorized to make amendments in the policy, in case of any statutory changes necessitating such amendment.

12. GENERAL

a) Review

This policy will be reviewed and amended as and when required by the Board.

b) Disclosure of the Policy

This policy will be uploaded on the Company's website at www.ksoils.in



Annexure A

1. Registration Certificate
2. Memorandum and Articles of the Company
3. Affidavit from the subscribers to the memorandum and from person named as the first director
4. Statutory Registers required under applicable laws
5. Audited financial statements 6. Minutes of Board/General/Committee Meetings
6. Material Agreement/Contract 8. Order issued by Courts/Statutory Bodies
7. Any other documents as may be required to maintain permanently in terms of applicable law(s),
maintained and preserved from time to time



Annexure B

1. Books of Accounts
2. Annual Return(s)
3. Personnel Documents
4. Insurance Policies/Claims under various
5. All notices pertaining to disclosure of interest of directors
6. Correspondence with Department/Shareholders
7. Non-Statutory Registers/Documents
8. Certificates surrendered to a Company
9. Instrument creating a charge or modification
10. Any other documents as may be required to maintain permanently in terms of applicable law(s), maintained and preserved from time to time