

KKV AGRO POWERS LIMITED

DOCUMENT PRESERVATION POLICY

(As approved by the Board of Directors on 29.05.2024)

1. Preamble

This Document Preservation Policy ("Policy") is formulated in accordance with Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The objective of the Policy is to ensure systematic retention, preservation, and disposal of documents and records maintained by the Company.

2. Purpose

The purpose of this policy is:

- To classify documents that need to be preserved either permanently or for a specific period.
- To ensure that the preservation and disposal of records are carried out in a consistent and legally compliant manner.

3. Scope

This policy is applicable to all departments, records, and documents (in physical and electronic form) maintained by KKV Agro Powers Limited under SEBI (LODR), 2015.

4. Classification of Documents

Type A: Documents to be preserved permanently

- Certificate of Incorporation
- Memorandum and Articles of Association
- Statutory Registers (as per Companies Act, 2013)
- Minutes of Board, Committee, and General Meetings
- Listing Agreements with Stock Exchanges
- Shareholding and transfer records
- Annual Reports and Financial Statements

Type B: Documents to be preserved for minimum 8 years

- Books of accounts and vouchers
- Income Tax records and filings
- GST and other indirect tax records
- Correspondence with regulatory authorities
- Agreements, Contracts, MoUs

Type C: Others (Internal Policies, Disclosures, etc.)

- As per internal need or regulatory requirement

6. Mode of Preservation

- Documents may be preserved in physical and/or electronic form.
- Electronic records shall be maintained with proper backups and access control.
- The responsible department shall ensure secure and retrievable preservation.

7. Custody of Documents

- The Company Secretary shall be the custodian of statutory documents.
- Departmental heads shall be responsible for other operational records.

8. Disposal of Documents

- Documents that are no longer required to be preserved may be disposed of in a responsible manner (shredding, secure deletion, etc.)
- A record of disposal shall be maintained with approval from the respective authority.

9. Amendment

This policy may be amended by the Board of Directors from time to time in line with changes in regulatory requirements or business needs.

10. Disclosure

This Policy shall be made available on the website of the Company, if any, as required under SEBI LODR.