

KIRLOSKAR FERROUS INDUSTRIES LIMITED
POLICY FOR PRESERVATION OF DOCUMENTS

INTRODUCTION:

The Board of Directors of Kirloskar Ferrous Industries Limited ('KFIL / the Company') has adopted this Policy as required under Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). This Policy will be applicable to the Company with effect from 1 December 2015.

SCOPE:

This Policy envisages the procedure governing preservation of documents as required to be maintained under various statutes, viz. the Companies Act, 1956, the Companies Act, 2013 and rules thereunder from time to time, applicable Secretarial Standards, Listing Agreement executed with stock exchange, Listing Regulations, SEBI (Prohibition of Insider Trading) Regulations, 2015; SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011 and any other applicable regulations under the SEBI Act, 1992 and amendments thereto from time to time (hereinafter referred as 'Acts / Regulations').

DEFINITIONS:

1. "*Documents*" means forms, registers, returns, reports, minutes, notices, presentations or such other records maintained by the Company under applicable provisions of the Acts / Regulations.
2. "*Maintenance*" means keeping Documents, either physically or in electronic mode as may be permitted under Acts / Regulations for the time being in force, including authentication and custody of such Documents.
3. "*Preservation*" means to keep documents in usable form.

LIST OF DOCUMENTS TO BE PRESERVED:

The Company Secretary shall ensure the preservation of the Documents as categorised in this Policy.

The Documents to be preserved are categorized as follows based on provisions of the Act / Regulation and its essentiality for smooth, efficient and systematic functioning of the Company.

1. Documents to be preserved permanently – Annexure I
2. Documents to be preserved for at least 8 years after completion of relevant event / transaction – Annexure II
3. Documents to be preserved for specified period – Annexure III

DESTRUCTION OF DOCUMENTS:

The Documents may be destroyed after the expiration of the period mentioned in the Annexures. The Company shall maintain a register about brief particulars of the documents destroyed and all entries made therein shall be authenticated by the Company Secretary.

AMENDMENT :

The Board reserves its right to amend or modify this Policy in whole or in part, at any time, when it deems appropriate or in accordance with any amendment to the provisions of the Acts / Regulations.

For and on behalf of the Board of Directors of
Kirloskar Ferrous Industries Limited

Sd/-
Rahul Kirloskar
Chairman

Date : 4 February 2025
Place : Pune

ANNEXURE I

Following documents shall be preserved permanently :

| Sr. No. | Name of the Register / Documents |
|---------|---|
| 1 | Incorporation related documents |
| 2 | Register of Charges |
| 4 | Register and Index of Members (Equity and Preference separately) |
| 5 | Foreign Register of Members |
| 6 | Register of renewed and duplicate share certificates |
| 7 | Register of contracts / arrangements in which Directors are interested |
| 8 | Register of Directors / Managing Directors / Managers / Whole-time Directors / Secretary |
| 9 | Register of Directors' shareholding |
| 10 | Register of Director and KMP and their shareholding |
| 11 | Register of loans or investments made, guarantees given and security provided to other body corporate |
| 12 | Register of loans made, guarantees given, securities provided or investment made by the Company |
| 13 | Minutes of General Meetings and Board Meetings and Committee Meetings |
| 14 | Register of Investments not held in Company's name |
| 15 | All books and documents relating to issue of share certificate including blank forms of share certificates, in case of disputed cases |
| 16 | Maintenance of share certificate forms and related books and documents except blank forms of share certificates |
| 17 | Register under SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 1997 |
| 18 | Memorandum of Association and Articles of Association including amendments thereof |
| 19 | Court Orders for Corporate Restructuring, if any |
| 20 | Certificate of Incorporation and Certificate of commencement of business issued by Registrar of Companies, including any amendment thereto. |
| 21 | Register of records and documents destroyed |

ANNEXURE II

Following documents shall be preserved for at least 8 years after completion of the following transactions, namely:-

| Sr. No. | Name of the Register/ Documents |
|---------|--|
| 1 | Register of shares or other securities bought-back |
| 2 | Register of Debenture holders along with the Index, if any |
| 3 | Register of Foreign debenture holders, if any |
| 4 | Register of Deposits |
| 5 | Register of allotment, if any |
| 6 | Register of payment of dividend, if any |
| 7 | Register of attendance of directors at meetings of the Board and Committees thereof |
| 8 | Register of proxies |
| 9 | Notice of disclosure by a director of his/her interest |
| 10 | Register of sweat equity shares |
| 11 | Books of accounts together with vouchers, records and papers relevant to any entry in the books (upto 31 March 2014) |
| 12 | Books of accounts, other relevant books, papers and financial statements for each year (with effect from 1 April 2014) |
| 13 | Annual Returns including all certificates and documents annexed thereto |
| 14 | Cost records, cost statements and reconciliation statements |
| 15 | Copy of instrument creating charge |
| 16 | E-Forms and other documents filed with the Registrar of Companies |
| 17 | Annual Reports of the Company |
| 18 | Notices, Agenda, Notes on Agenda and other related papers of Board and Committee Meetings |
| 19 | Notices, and Scrutinizers' Report of General Meetings |
| 20 | Documents / Reports filed with Stock Exchange(s) |
| 21 | Forms FCGPR filed with the Reserve Bank of India |
| 22 | Declarations from Directors under Acts / Regulations |
| 23 | Register of transfer of shares |
| 24 | Register of Transmission of shares and debentures |
| 25 | Register of transfer of debentures, if any |
| 26 | *Audio recordings and video recordings, if any, for analysts or institutional investors meet, post earnings or quarterly calls |
| 27 | * Transcripts of post-earnings or quarterly calls, by whatever name called, conducted physically or through digital means |

* Inserted as approved by the Board of Directors in its meeting held on 4 February 2025

ANNEXURE III

Following documents shall be preserved for period specified as per the applicable Act, Rules and Regulations or as per requirements of the Company.

| Sr No | Name of the Register / Document | Period for which records are to be maintained |
|-------|--|--|
| 1. | Ballot Papers and other related papers or register handed over by Scrutinizer appointed for Postal Ballot | Report and office copies of the notices – to be preserved until the resolution has been implemented or for 10 years, whichever is later. |
| 2. | Register of employees stock options | 15 years from the date of exercise of options |
| 3. | Pre clearances and declarations filed with stock exchange(s) under SEBI (Prohibition of Insider Trading) Regulations, 1992 and SEBI (Prohibition of Insider Trading) Regulations, 2015 | 5 years |
| 4. | Share certificates surrendered | 3 years from the date on which the share certificates are surrendered |
| 5. | Maintenance of share certificate forms and related books and documents | For a period of not less than 30 years |
| 6. | All Protected Disclosures in writing or documents alongwith results of investigation relating thereto under Whistle Blower Policy shall be retained by the Company | 7 years |
| 7. | Register of documents executed under common seal | 5 Years |
| 8. | * Proof of sending notices of the meeting of the Board and its committee meeting and its delivery | 3 Years |
| 9. | * Proof of sending Agenda and notes on agenda of the Board and its committee meeting | 3 Years |
| 10. | * Proof of sending and delivery of the draft of the circular resolution and its related paper | 3 Years |
| 11. | * Proof of sending draft minutes of the meeting of the Board and its committee meeting and its delivery | 3 Years |

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| 12. | * Proof of sending notices through email and a record of each recipient to whom the general meeting notices has been sent and copy of such record and notices of any failed transmission and subsequent resending | 3 Years |
| 13. | Video recordings of the Board / Committee Meetings | The recordings are to be preserved till the time of completion of the Audit of that particular year only. |
| 14. | *The Audio recordings and video recordings shall be hosted on the website of the listed entity | 2 Years |
| 15. | *Transcript of Audio recordings and video recordings | 5 Years |

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