



JK INDIA eAGRITECH LIMITED

Policy On Preservation of Documents and Archival

1. BACKGROUND & LEGAL FRAMEWORK

Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") requires every listed entity to formulate a policy for preservation of documents, approved by its Board of Directors, classifying them in at least two categories:

- Documents whose preservation shall be **permanent** in nature.
- Documents with preservation period of **not less than eight (8) years** after completion of the relevant transactions.

Additionally, **Regulation 30(8)** of the SEBI Listing Regulations mandates listed entities to frame an Archival Policy for disclosures posted on the website of the company. Furthermore, provisions under the **Companies Act, 2013, Income Tax Act, 1961, Goods and Services Tax (GST) Acts, and Information Technology Act, 2000** govern statutory record retention in India.

2. PURPOSE & OBJECTIVES

The objective of this Policy is to establish a comprehensive mechanism for systematic management, preservation, protection, archival, and structured destruction of documents and records generated or received by JK INDIA eAGRITECH LIMITED ("the Company").

This Policy aims to:

- Ensure compliance with statutory and regulatory record-keeping mandates.
- Optimize storage utilization (physical and electronic) while retaining necessary documents.
- Facilitate smooth, efficient operational access and legal defence capabilities.
- Standardize the lifecycle management of paper and digital assets.

3. SCOPE & APPLICABILITY

This Policy applies to all departments, operational hubs, regional offices, board committees, and personnel (including permanent staff, contractual staff, and consultants) of JK INDIA eAGRITECH LIMITED. It encompasses physical paper documents, statutory books, registers, electronic data, databases, emails, mobile communication backups, and digital media.

4. DOCUMENT CLASSIFICATION & RETENTION SCHEDULES

Documents maintained by the Company are broadly categorized into three core operational schedules based on their historical, statutory, or financial significance:

Category A: Documents to be Preserved Permanently

These documents possess enduring value and must be preserved indefinitely without destruction.

JK India eAgriTech Limited

(Formerly known as JK Sugars & Commodities Pvt. Ltd.) | CIN: U51909PN2020PLC191361

Registered Office : 311, Elixia Park, 3rd Floor, Shahupuri, Near Hotel Sayaji, **Kolhapur** - 416 001 (Mah.)

Corporate Office : 1911, One World, Near N.L.High School, S.V.Road, Malad (West), **Mumbai** - 400 064 (Mah.)

Category / Sub-type	Specific Document Description
Corporate & Governance	Memorandum of Association (MOA), Articles of Association (AOA), Certificate of Incorporation, Certificates of Commencement of Business, ROC Filings for Capital Structuring.
Minutes & Registers	Minutes Books of General Meetings, Board Meetings, and Committee Meetings; Statutory Registers (Register of Members, Register of Directors & KMP, Register of Loans/Investments).
Property & Titles	Title deeds, land lease deeds, land acquisition agreements, ownership documents of real estate, property search reports, and permanent licenses.
Intellectual Property	Trademarks, Patents, Copyrights, Domain Name Registration certificates, and technical patents relating to AgriTech products/platforms.
Taxation & Audit	PAN/TAN Registrations, GST Registration Certificates, Permanent Tax Identification numbers, and Annual Audited Financial Statements.

Category B: Documents to be Preserved for a Minimum of 8 Years

These records must be preserved for at least eight (8) years following the end of the financial year to which they pertain or from the date of completion of the underlying transaction, whichever is later.

Category / Sub-type	Specific Document Description
Financial & Accounting	Books of Accounts, General Ledgers, Sub-ledgers, Cash Books, Vouchers, Invoices, Bank Statements, Cost Audit Records, and Payroll Registers.
Taxation Compliance	Annual Tax Returns (Income Tax, GST), Income Tax Assessment Orders, GST Returns, Transfer Pricing Documentation, Customs/Import Filings.
Contracts & Commercial	Vendor Contracts, Farmer-Aggregator Agreements, Supply Chain Leases, Customer Agreements, Procurement Tenders (preserved 8 years post-termination).

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Category / Sub-type	Specific Document Description
Secretarial & Compliance	Notices, Agendas, and Board Packs; Form MBP-1 (Disclosure of Interest by Directors); Annual Returns filed with ROC; Statutory Forms & Filings.
Human Resources	PF & ESI Returns, Gratuity Records, Employee Statutory Registers, Bonus Disbursal Records, and Severance Records.

Category C: Temporary or Routine Documents (< 8 Years)

Routine operational files, temporary internal notes, and correspondence that carry no long-term statutory requirement may be preserved for shorter periods as defined below:

- **Routine Business Emails:** 2 to 3 years (unless associated with ongoing dispute/litigation).
- **Unsuccessful Vendor Tenders / Quotations:** 1-year post-tender finalization.
- **Visitor Registers & Security Logs:** 1 to 2 years.
- **Internal Drafts, Working Papers, & Temporary Notes:** Retained until final document release or project closure.

5. ARCHIVAL POLICY FOR WEBSITE DISCLOSURES

In terms of Regulation 30(8) of SEBI Listing Regulations, the Company shall disclose on its website (www.jkindia.com) all such events or information which have been disclosed to stock exchanges.

Website Archival Framework:

1. **Active Hosting:** All material disclosures, financial results, annual reports, corporate announcements, and statutory policies shall be hosted in the "Investor Relations" section of the website for a minimum period of **five (5) years** from the date of posting.
2. **Archival Section:** After the completion of 5 years, the disclosures shall be migrated to the "Archival Section" of the website, where they shall remain accessible for a further period of **two (2) years**.
3. **Purging/Removal:** Disclosures older than 7 years (5 active + 2 archived) may be permanently removed from the website, subject to approval by the Company Secretary, unless relevant to pending litigation or investigations.

6. MODES OF STORAGE & SECURITY CONTROLS

6.1 Physical Records Storage

Physical records must be stored in secure, clean, climate-controlled, and fire-resistant environments. Department heads are responsible for labelling physical archives clearly with: Document Title, Department, Year of Creation, Retention Category, and Scheduled Disposal Date.

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6.2 Electronic Records & Cyber Security

Electronic records, including ERP database backups, agri-platform transactional data, and digital documents, must be stored in secure local servers or enterprise cloud services.

- **Backups:** Incremental daily automated backups and full weekly offsite backups.
- **Access Control:** Role-based access restrictions (RBAC) ensuring only authorized personnel access sensitive records.
- **Data Integrity:** Controls to prevent unauthorized modification, deletion, or encryption (ransomware protection).

7. DESTRUCTION & DISPOSAL PROCEDURE

Upon expiry of the retention period specified in Section 4, documents which are no longer required by law or operational needs shall be disposed of following a formal process.

7.1 Review & Authorization

At the end of each financial year, Department Heads shall identify documents eligible for destruction and submit a proposal to the Company Secretary / Compliance Officer. The proposal must be signed off by the Managing Director / Chief Financial Officer prior to disposal.

7.2 Methods of Disposal

- **Physical Documents:** Destroyed via cross-cut shredding or eco-friendly industrial paper recycling under supervisory presence.
- **Electronic Records:** Permanent logical deletion from active databases, server shares, and cloud storage, followed by storage media overwriting or degaussing where hardware is decommissioned.

7.3 Legal Hold Exception

Mandatory Suspension of Disposal: Notwithstanding anything contained in this policy, if any document or record is relevant to any ongoing or impending litigation, arbitration, tax audit, government investigation, or statutory inquiry, the retention period is automatically extended. Disposal must be suspended immediately ("Legal Hold") until formal clearance by the Legal Department.

8. POLICY REVIEW & GOVERNANCE

This Policy is governed by the Board of Directors. The Board may review, amend, or modify this Policy periodically to adapt to statutory changes or operational evolution. In the event of any conflict between statutory regulations and this Policy, statutory regulations shall override.

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