KILBURN ENGINEERING LIMITED

POLICY ON PRESERVATION & ARCHIVAL OF DOCUMENTS

The revised policy has been approved by the Board of Directors at their meeting held on 26th May, 2026

1. PREAMBLE

Regulation 9 of the Securities and Exchange Board of India ('SEBI') (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**"), read with Regulation 30 of Listing Regulations, requires listed companies to formulated a policy, approved by their Board of Directors, for the preservation of documents and an Archival Policy.

In accordance with the abovementioned Regulations, the Company has formulated a Policy for Preservation and Archival of Documents ("**Policy**") of Kilburn Engineering Limited ("**Company**"). The Policy is framed in line with the existing provisions of Listing Regulations. Any future changes in the Listing Regulations will, ipso facto, apply to this Policy.

2. SCOPE

The purpose of this Policy is to disseminate equal, adequate and timely information to the shareholders through the website of the Company and to enable them to track the performance of the Company over regular intervals of time and provide sufficient information to enable investors to assess the current status of the Company.

3. OBJECTIVIES OF THE POLICY

The main objective of this policy is to identify information, documents, events, etc. which are required to be disclosed on the website of the Company shall remain on the website for the five years from the date of disclosure and transferred to the Archives folder of the website of the Company after the completion of five years from the date of disclosure or event except for certain documents like Policies, Codes of Conduct and other documents which are required to be continuously displayed on the website, shall not be archived.

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 the destruction of documents that are no longer required at an appropriate time and in a specified manner.

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

All Company documents shall be maintained in compliance with the requirements of the Applicable Laws, including the Companies Act, 2013 and Listing Regulations.

4. DEFINITIONS

"Act" shall mean the Companies Act, 2013 and the Rules framed thereunder, including any modifications, clarifications, circulars or re-enactment thereof.

"Board of Directors" or "Board", means the collective body of the Directors of the Company;

"**Document"** 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.

"Electronic Form" means any electronic device such as servers, computer, laptop, compact disc, floppy disc, pen drive, 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 Bank or otherwise the Bank has control over access to it.

"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.

"Listing Regulations" mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including any modifications, clarifications, circulars or re-enactment thereof.

"SEBI" means the Securities and Exchange Board of India.

"SEBI Regulations" means the regulations made by SEBI in accordance with the Securities and Exchange Board of India Act, 1992 (the SEBI Act).

"Website" means website of the Company

Any other term not defined under these presents shall have the same meaning as defined in the Companies Act, 2013 or the rules made thereunder, the SEBI Act or the SEBI Regulations.

5. INTERPRETATION

Terms that have not been defined in this policy shall have the same meaning assigned to them under the Act and Listing Regulations.

6. POLICY FOR PRESERVATION OF DOCUMENTS

The Preservation of Documents/information shall be as follows:

a) Documents that shall be preserved permanently [Annexure A].
b) Documents that shall be preserved for a period not less than eight (8) years [Annexure B]

Any documents for which there is a specific regulatory requirement for preservation shall be preserved accordingly.

All such events or information that has been disclosed to stock exchange(s) under Regulation 30 of Listing Regulations shall be hosted on the Company's Website for a period not less than five (5) years, after which the same may be archived.

In case there is any conflict between the definitions mentioned hereinabove and the Listing Regulations, then the definitions under the Listing Regulations, as amended from time to time, shall prevail.

7. 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 unauthorised access.

Where a particular authorised 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.

8. MAINTENANCE OF DOCUMENTS

All Documents shall be maintained, either in physical form or electronic form or both, by the respective departments of the Company, to which such Document pertains.

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 in such mode and under the instructions approved by the Functional/ Departmental Heads and/or prior approval of Governing Board on a case-to-case basis depending upon the documents.

[While minimum retention periods are suggested in regard to certain Documents, the retention of the Documents not included in the annexures shall be determined by the Head of the Function/Department, in line with the regulatory requirements that governs those Documents or by the application of the general guidelines affecting such Documents, as well as any other pertinent factors.]

9. REVIEW OF POLICY

Any change in the Policy shall be approved by the Board. The Board shall have the right to withdraw and/or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding. Any subsequent amendment/modification in the Act or the rules framed thereunder or the Listing Regulations and/or any other laws in this regard shall automatically apply to this Policy.

In any circumstance where the terms of this Policy are inconsistent with any existing or newly enacted law, rule, regulation or standard governing the Company, the said law, rule, regulation or standard will take precedence over this Policy.

10. DESTRUCTION OF DOCUMENTS

After the statutory retention and preservation periods under this policy expire, the preserved documents may be destroyed in such a manner under the instructions approved by the Board of Directors or such persons as may be authorized by the Board of Director from time to time.

11. POLICY REVIEW

The policy shall be reviewed periodically as required under Listing Regulations or as and when required, keeping in view the changes in the regulatory requirements or on the discretion of Management, whichever is earlier.

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Annexure A

Documents whose preservation shall be permanent in nature

Sr. No.	Particulars
1.	Incorporation documents
2.	Memorandum and articles of association
3.	Statutory Registers as prescribed under the Companies Act, 2013
4.	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
5.	Share certificate forms and related books and documents
6.	Statutory Clearances, Annual Returns, Assessment Orders, Loan Documents, Security Documents, Guarantee Documents, Investment Documents, Management Consultancy Agreements, Stock Exchange Listing Permissions etc.
7.	Forms and returns filed with the Registrar of Companies, Ministry of Corporate Affairs, SEBI or any other regulatory authority.
8.	Any court/ NCLT orders, agreements and notices
9.	Certificates issued by the Registrar of Companies.
10.	Merger Order(s) issued by the Hon'ble High Court/National Company Law Tribunal and Merger related agreements
11.	Licenses, Approvals and Product Registrations issued by Statutory Authorities, Central & State Governments or Regulatory bodies
12.	Intellectual Property and Trademarks
13.	Property/Asset agreements, title deeds and records
14.	Standard Operating Procedures and Policies
15.	Records of employees' data
16.	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
17.	Any other documents as may be required to be maintained permanently under various laws applicable to the Company.
18.	Any court/ NCLT orders, agreements and notices

Annexure B

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

Sr. No.	Particulars
1	Books of Accounts, Audit related documents, Invoices, Bank Statements
2	Submissions to the Stock exchanges pursuant to SEBI Listing Regulations
3	Agreements, Contracts and other legal documents
4	Court Orders and Litigation files
5	Tax returns and records
6	R&D documents
7	Clinical research documents
8	Regulatory, analytical and laboratory records
9	Manufacturing records
10	Inspection related records
11	Sales and marketing documents
12	Any other document as may be required to be maintained in terms of applicable law