

Kosha

Fine Jewels Ltd.

(Formerly known as Kosha Fine Jewels Pvt. Ltd.)

POLICY ON PRESERVATION OF DOCUMENTS

1. PREAMBLE

Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") imposed certain obligations and disclosure requirements on all the listed entities, one of the common obligation for all the listed entities pursuant to Regulation 9 of the Listing Regulations is to formulate and put in place a policy for preservation of documents.

2. PURPOSE

The purpose of this Policy is to ensure that all the necessary documents and records of the company are adequately protected and preserved as per the statutory requirements and to ensure that the records of the company which are no longer needed are discarded after following the due process for discarding the same.

3. DEFINITIONS

- i. **"Company"** means "Kosha Fine Jewels Limited" (formerly known as Kosha Fine Jewels Private Limited)
- ii. **"Board of Directors" or "Board"** means the Board of Directors of the Company, as constituted from time to time.
- iii. **"Policy"** means policy on Preservation of documents.
- iv. **"Preservation"** is maintenance of documents, files and documents in usable form.
- v. **"Documents"** means recording of information in any form including data in computer system, created or retrieved and maintained by an organisation or person in the transaction of business or the conduct of affairs and kept as evidence of such activity.

4. ROLES & RESPONSIBILITIES

Annexure 'A' to this for policy is a Preservation Schedule that is approved as the Initial Schedule for maintenance, preservation and disposal of the Documents. The respective departmental heads of the company shall be responsible for maintenance and preservation of documents in terms of this policy. The company may preserve the documents in electronic mode.

5. COMMUNICATION OF THIS POLICY



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This policy shall also be posted on the website of the Company i.e. www.kosha.co.in

6. DESTRUCTION OF DOCUMENTS


Records of documents destroyed will be maintained as per Format mentioned in Annexure 'B'.

7. AMENDMENT

Any change in the Policy shall be approved by the Board of Directors of the company. The Board of Directors 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.

This Policy shall come into force from 22nd September, 2025.

For Kosha Fine Jewels Limited
(Formerly known as Kosha Fine Jewels Private Limited)


Viral Navinchandra Kothari
Managing Director
DIN: 09011478



Place: Mumbai
Date: 22/09/2025

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ANNEXURE 'A' – PRESERVATION SCHEDULE

The preservation schedule is as follows:

➤ Corporate Records

| SR.NO | RECORD TYPE | PRESERVATION PERIOD |
|-------|---|--|
| 1. | Certificate of Incorporation | Permanent |
| 2. | Certificate of Commencement of Business | Permanent |
| 3. | The Memorandum and Articles of the Company | Permanent |
| 4. | Agreements made by the Companies with the Stock Exchange, Depositories | Permanent |
| 5. | Common Seal | Permanent |
| 6. | Minutes Books of Board, General Meetings and Committees Meetings | Permanent |
| 7. | Statutory Registers | Permanent |
| 8. | ROC Forms | Permanent |
| 9. | Scrutinizers Reports | Permanent |
| 10. | Register of Members | Permanent |
| 11. | Index of Members | Permanent |
| 12. | Fixed Asset Records and Registers | Permanent |
| 13. | Annual Reports | 8 Years |
| 14. | Annual Returns | 8 Years |
| 15. | Board or Committee Meeting's Agenda, Notices Notes on Agenda and other related papers | 8 Years |
| 16. | Attendance Registers | 8 Years |
| 17. | Office copies of Notice of General Meeting and related papers | 8 Years |
| 18. | All notices pertaining to disclosure of interest of directors | 8 Years |
| 19. | Instrument creating a charge or modification of charge | 8 Years or charge period whichever is longer |

➤ Accounts and Finance

| SR.NO | RECORD TYPE | PRESERVATION PERIOD |
|-------|-------------|---------------------|
|-------|-------------|---------------------|



Cutch Castle Bldg., 5th Floor, JSS Rd., Opp. Tiwari Mithaiwala, Opera House, Mumbai 400 004. India.

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CIN: U36910MH2020PLC352601

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| | | |
|----|---|---------|
| 1. | Annual Audit Reports and Financial Statements | 8 Years |
| 2. | Annual Plans and Budgets | 8 Years |
| 3. | Books of Accounts, Ledgers and Vouchers | 8 Years |
| 4. | Bank Statements | 8 Years |
| 5. | Investment Records | 8 Years |
| 6. | Credit Facility Sanction Letters | 8 Years |

➤ Tax Records

| SR.NO | RECORD TYPE | PRESERVATION PERIOD |
|-------|---|---|
| 1. | Tax Bills, Receipts and Payments | 8 Years |
| 2. | Excise Records | 8 Years |
| 3. | Tax Deducted at Source Records (Assets) | 8 Years after the end of Financial Year |
| 4. | Income Tax papers | 8 Years |
| 5. | Service Tax papers | 8 Years |
| 6. | Sales Tax Records | 8 Years |
| 7. | Value Added Tax (VAT) Records | 8 Years |
| 8. | All types of Tax Challans applicable to the Company | 8 Years after the end of Financial Year |

➤ Import/ Export Documents

| SR.NO | RECORD TYPE | PRESERVATION PERIOD |
|-------|---|---------------------|
| 1. | Import/Export Licenses – Related Undertakings, Bonds and Redemption Letters | 8 Years |

➤ Legal Case Files, Contracts, Agreements and Papers

| SR.NO | RECORD TYPE | PRESERVATION PERIOD |
|-------|--|--|
| 1. | Court Orders | Permanent |
| 2. | Legal Memorandum and Opinions including subject matter files | 8 years after the close of matter |
| 3. | Litigation files | 3 years after close of the Litigations |



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➤ Property Records

| SR.NO | RECORD TYPE (Formerly known as Kosha Fine Jewels Pvt. Ltd.) | PRESERVATION PERIOD |
|-------|--|-----------------------------------|
| 1. | Original Purchase and Sale Agreement | Permanent |
| 2. | Property Insurance | 8 years after the close of matter |

➤ Insurance Records

| SR.NO | RECORD TYPE | PRESERVATION PERIOD |
|----------------------|---|---|
| 1. | Insurance Policies, Claim Documents | 8 Years |
| Miscellaneous | | |
| 2. | Other Insurance Policies with yearly validity like motor car policies, personal accident policies, medical benefit policies, etc. | 5 Years |
| 3. | Claims records | Till settlement is over and claim money is received |
| 4. | Group Insurance Plans | Until plan is amended or terminated |

➤ Personnel and Payroll Records

| SR.NO | RECORD TYPE | PRESERVATION PERIOD |
|-------|---|---------------------|
| 1. | Payroll Registers | 8 Years |
| 2. | Bonus, Gratuity and other Statutory Records | 8 Years |
| 3. | Time office Records and Leave Cards | 8 Years |
| 4. | Unclaimed Wages Records | 8 Years |
| 5. | Ex-employees Information Records | 3 years |
| 6. | Employees Medical Record | 1 Year |

➤ Electronic Records

- All e-mails received from Internal and External sources may be deleted after 1 Year.
- Employees will strive to keep their e-mails related to business issues.
- All e-mails related to nosiness issues should be downloaded to a server.
- Employees are requested to take care not to send proprietary or confidential internal e-mails to outside sources.



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ANNEXURE 'B'
Fine Jewels Ltd.

| SR. NO. | Particulars of documents destroyed | Date and mode of destruction with the initials |
|---------|------------------------------------|--|
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For Kosha Fine Jewels Limited
(Formerly known as Kosha Fine Jewels Private Limited)

V. Navinchandra Kothari
Viral Navinchandra Kothari
Managing Director
DIN: 09011478



Place: Mumbai
Date: 22/09/2025