IL JIN ELECTRONICS (INDIA) LIMITED
(FORMERLY KNOWN AS IL JIN ELECTRONICS (INDIA) PRIVATE LIMITED)

Policy for Preservation of Documents and Archival of Documents and Website Disclosures

Approved and adopted by the Board of Directors of the Company at its meeting held on 30th October 2026

IL JIN Electronics (India) Limited
(formerly known as IL JIN Electronics (India) Private Limited)

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I. SCOPE AND PURPOSE OF POLICY

This policy is intended to establish guidelines for the maintenance, management and orderly temperament of corporate records/documents.

The Company recognizes that all the documents, whether in physical or electronic mode, form an important and integral part of the Company's records. Preservation of documents is important in order to ensure immediate access to the records, its retrieval and authentication.

Regulation 9 of the Securities and Exchange Board of India, (Listing Obligations and Disclosure Requirements) Regulations, 2015 [herein after referred to as "SEBI Obligations and Disclosures Requirements) Regulations 2015" or "Regulations", requires every listed company to have a policy on preservation of documents approved by its board of directors, classifying them in at least two categories as follows:

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- documents whose preservation shall be permanent in nature;
- documents with preservation period of not less than eight years after completion of the relevant transactions

Regulation 30 (8) of SEBI LODR states that every listed entity shall disclose on its website all such events or information which has been disclosed to stock exchange(s) under this regulation, and such disclosures shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website.

This Policy is intended to ensure compliance particularly with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the applicable provisions of the Companies Act, 2013 ("the Act").

The corporate records of the Company are important assets for the Company and hence the Company seeks to access and manage its records effectively and is obliged to create, maintain, preserve and dispose of records as per Policy. This Policy categorizes the records whose preservation shall be permanent in nature and documents that will be preserved for specified period and outlines responsibilities to create, maintain and lawfully dispose of the records. It endorses the preservation of records in the Company's Archives.

PURPOSE

The purpose of the policy is to facilitate the following:

- ➢ To identify statutory records to be preserved.
- ➢ To identify records to be maintained either for a period of eight (8) years or permanently or for the periods required by applicable laws and regulations and for other business reasons for a period of time that will reasonably ensure their availability when needed.
- ➢ To decide the mode of preserving the documents, whether in physical form or in electronic form.

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- To help employees understanding their obligations in retaining and preserving the documents and records.
- Effective corporate governance and risk management;
- Effective information management to support the work of the administrations and provision of continued access to it at times when needed;
- Systematic disposal/destruction of Company's non-current records that have outlived their administrative usefulness and are not necessary for legal or business reasons;
- Preservation of the confidentiality and security of records/data.
- Identification of the Company's records that are of continuing administrative and historical value to warrant their transfer to and preservation in the Company's Archives.
- Systematic and non-selective temperament of records not necessary for legal or business reasons.

II. DEFINITIONS

(i) **"Act"** means the Companies Act, 2013, as amended from time to time.

(ii) **"Applicable Law"** means any law, rules, circulars, guidelines or regulations issued by the Securities and Exchange Board of India (SEBI) and Ministry of Corporate Affairs (MCA).

(iii) **"Board of Directors"** or "**Board**" shall mean the Board of Directors of the Company, as constituted from time to time.

(iv) **"Books of Accounts"** as defined in Section 2(13) of the Act.

(v) **"Company"** shall mean IL JIN Electronics (India) Limited.

(vi) **"Documents"** refers to papers, records, files, tapes, notes, agreements, notices, agenda, circulars, advertisements, declarations, forms, minutes, registers, correspondences, challans, CDs, DVDs, electronic storage devices, audio/video recordings or any other record required under or in order to comply with the requirements of any Applicable Law, whether issued, sent, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in Electronic Form.

(vii) **"Electronic Form"** means any electronic device such as servers, computer, laptop, compact 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 Company or otherwise the Company has control over access to it.

(viii) **"Maintenance"** means keeping documents, either physically or in Electronic Form.

(ix) **"Preservation"** means to keep in good order and to prevent from being altered, damaged or destroyed.

(x) **"SEBI (LODR) Regulations"** shall mean the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

Any term, word and phrases not defined herein shall have the same meaning as defined in the Companies Act, 2013, Regulations or any other applicable law or regulation to the extent applicable to the Company.

This policy sets the standards for managing, storing and preservation of documents of the Company broadly classified in the following two categories:

A. The documents of a permanent nature (listed in **Annexure - 1**) shall be maintained and preserved permanently by the Company subject to the modifications, amendments, additions, deletions or any changes made therein from time to time:

Provided that all such modifications, amendments, additions, deletions in the documents shall also be preserved permanently by the Company.

B. The documents to be maintained and preserved for a specified time period after completion of the relevant transactions (listed in **Annexure - 2**) shall be preserved by the Company for the term not less than eight years after completion of the relevant transactions subject to the modifications, amendments, additions, deletions or any changes made therein from time to time:

(i) provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved for a term not less than eight years, and;
(ii) provided further that the Company shall keep the documents as specified above in an electronic mode.

III. AUTHORITY TO MAKE ALTERATION TO THE POLICY

The Board of Directors are authorized to make such alteration to this policy as considered appropriate, however, subject to the condition that such alteration shall be in accordance with applicable laws, including the provisions of the Act and the SEBI (LODR) Regulations, 2015.

IV. PROCESS OF DESTRUCTION OF RECORDS

The records/documents preserved by the Company shall be reviewed periodically, at least once in a financial year, or at such intervals as may be considered appropriate by the respective departments, to identify records that have completed their prescribed retention period.

Upon completion of the applicable retention period, such records may be destroyed or disposed of in a secure manner, subject to the provisions of applicable laws, regulatory requirements, and this Policy.

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The Company shall maintain a register of disposal of records in custody of the Company Secretary and Compliance Officer of the Company, wherein the brief particulars of the records disposed of shall be entered.

The register of disposal of records shall contain the following columns:

a) Item Number;
b) Brief Particulars of the records disposed of;
c) Date of approval for disposal of records;
d) Date of disposal; and
e) Mode of destruction

This register of disposal of records shall be maintained permanently by the Company with the assistance of the Company Secretary and Compliance Officer either in physical or electronic form as evidence of compliance with this policy.

V. SUSPENSION OF RECORDS DISPOSAL IN THE EVENT OF LITIGATION/CLAIMS

In the event the Company is served with any notice for documents from any statutory authority or any litigation is commenced by or against the Company, then the disposal of documents including e-mail, which is related to the matter of notice/litigation, etc. shall be suspended until such time the matter is settled or resolved or disposed off. The Company Secretary and Compliance Officer shall immediately inform all employees of the Company for suspension of further disposal of Documents.

VI. MODE OF PRESERVATION

Records/documents may be preserved either physically or in electronic form. Electronic version(s) of all of records are to be maintained within the Company's centralized record management system administered by the IT Department, with appropriate measures to ensure their security, integrity, and accessibility.

VII. POLICY REVIEW

This Policy is framed based on the requirements of Regulation 9 of SEBI (LODR) Regulations, 2015 and Act.

The Board of Directors shall have the authority to review, amend, modify, or replace this Policy, in whole or in part, as may be considered necessary and in compliance with applicable laws and regulatory requirements.

If any subsequent changes in the Act or the SEBI (LODR) Regulations, 2015 are inconsistent with any part of this Policy, the provisions of the Act or the SEBI (LODR) Regulations, 2015, as the case may be, shall prevail over the Policy and the provisions in the Policy shall be modified to make it consistent with such applicable law.

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VIII. ARCHIVAL POLICY

Regulation 30(8) of the SEBI (LODR) Regulations, 2015, requires every listed entity to make available an archival policy on its website. In this context, the following policy has been framed by the Board of Directors of the Company.

1. OBJECTIVES

Pursuant to Regulation 30(8) of the SEBI (LODR) Regulations, 2015, records are to be retained for the period of their immediate use, unless longer retention is required for historical reference, contractual, legal or regulatory requirements or for other purposes as may be set forth below. Records that are no longer required, or have satisfied their required periods of retention, shall be destroyed as per the procedure prescribed under law.

2. SCOPE

In accordance with the Company's Policy on determination of Materiality of Events and as per the SEBI (LODR) Regulations, 2015, all material events and information disclosed to the Stock Exchanges shall be hosted on the website of the Company.

Such disclosures shall remain available on the website for a minimum period of five (5) years from the date of disclosure. Thereafter, the disclosures shall be archived and retained in a manner that permits retrieval for a further period of three (3) years. Upon expiry of the archival period, such records, documents, and information may be disposed of in accordance with the Company's Policy on Preservation of Documents and applicable legal and regulatory requirements.

3. POLICY REVIEW

The Policy shall be subject to review by the Board. Any amendment made to the policy as deemed necessary from time to time in accordance with the regulatory requirements / amendments or otherwise, shall be reported to the Board for approval and noting at a meeting of the Board.

COMPLIANCE AND VIOLATION

Failure to comply with this document retention and Archival Policy may result in disciplinary action.

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ANNEXURE – 1

Documents whose preservation shall be permanent in nature in the archives of the Company

Corporate Records

Sl. No.	Record Type
1	Common Seal, if any
2	Registration Certificate / Certificate of Incorporation
3	Constitutional documents i.e. Memorandum and Articles of Association of the Company
4	Affidavit from the subscribers to the memorandum and from person named as the first directors
5	Minutes Books of Board, General Meetings and Committees Meetings
6	Statutory Registers
7	License and Permissions
8	Statutory Forms except for routine compliance
9	Scrutinizers Report
10	Register of Member
11	Index of Members
12	Audited Financial Statements
13	Documents related to purchase of shares/investments in an entity
14	Books and documents relating to issue of share certificate, including blank forms of share certificates

Accounts and Finance

Sl. No.	Record Type
1	Annual Audit Reports and Financial Statements
2	Subsidiary's Account
3	Internal/Cost audit Reports
4	Compliance/Secretarial Audit Report

Tax Records

Sl. No.	Record Type
1	Tax Exemption and Related documents
2	Tax Bills, receipts and payments

Legal Files and Records

Sl. No.	Record Type
1	Court Orders
2	Business / JV/SPA/Loan/Lease Agreements
3	Trade Mark /Copy Rights/Patents

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Property Records

Sl. No.	Record Type
1	Original Purchase and Sale Agreement
2	Property Card, Index II, Ownership records issued by Government Authority
3	Property Insurance

Projects

Sl. No.	Record Type
1	Project Documents and Related correspondence (including any proposal of the Project and its approval)
2	The documents containing the terms and conditions regarding operation and management of manufacturing units

Correspondence and Internal Memo

Sl. No.	Record Type
1	Those pertaining to non-routine matters or having significant lasting consequences

Insurance Records

Sl. No.	Record Type
1	All Insurance Policies

Personnel Records

Sl. No.	Record Type
1	Payroll Registers
2	Bonus, Gratuity and other Statutory Records

Agreement

Sl. No.	Record Type
1	Material Agreements/Contracts

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ANNEXURE - 2

Documents with preservation period of not less than three years, eight years or more after completion of relevant transaction and miscellaneous

Corporate Records

Sl. No.	Record Type
1	Annual Returns and other Forms filed with MCA
2	Board Agenda and supporting documents
3	Attendance Register
4	Office copies of Notice of General Meeting and related papers
5	Office copies of Notice of Board Meeting / Committee Meeting, Agenda, Notes on Agenda and other related papers
6.	All notices pertaining to disclosure of interest of directors
7.	Films, Audio, Video, CDs, DVDs, etc
8.	Correspondence with Department/Shareholders
9.	Certificates surrendered to a Company
10.	Instrument creating a charge or modification
11.	Any other documents which have been so decided to be preserved by the Function/ Department Heads, either under their own respective judgments or as required to be preserved by any specific Law
Miscellaneous	
12.	Register of Debenture-holders, if any (15 years after the redemption of debentures)
13.	Index of debenture-holders, if any (15 years after the redemption of debentures)

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Accounts and Finance

Sl. No.	Record Type
1	Annual Plans and Budgets
2	Books of Accounts, Ledgers and Vouchers
3	Sales Invoice & Purchase Invoice
4	Bank Statements
5	Investment Records
6	RBI Returns
7	Foreign Trade documents

Miscellaneous

8	General Correspondence (3 Years)

Tax Records

Sl. No.	Record Type
1	Excise/Customs Records
2	Tax Deducted at Source Records
3	Income Tax papers
4	VAT / GST
	Above records needs to be maintained from 8 years from the end of the Financial Year or completion of assessment under the applicable law is over whichever is later.

Legal Files and Records

Sl. No.	Record Type
1	Contracts, Agreements and Related correspondence (including any proposal that resulted in the contract and other supportive documentation)
	Miscellaneous
2	Legal Memoranda and Opinions including subject matter files (3 years after the close of the matter)
3	Litigation files

Correspondence and Internal Memo

Sl. No.	Miscellaneous
1	Correspondence and memoranda pertaining to routine matters and having no significant impact, lasting consequences e.g. ➢ Routine letters, notes that require no acknowledgement or follow-up, such as inter office memo, letters for transmittal and plans for Meetings; ➢ Letters of general enquiry and replies that complete the cycle of correspondence; (3 Years)

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Insurance Records

Sl. No.	Record Type
1	Journal Entry support data
2	Inspection Reports
3	Miscellaneous
4	Claims records (Till settlement is over and claim money is received)
5	Group Insurance Plans (Until plan is amended or Terminated)

Personnel Records

Sl. No.	Record Type
1	Time office Records and Leave Cards
2	Unclaimed Wages Records
3	Employees Information Records
4	Statutory Returns /Reports
	Miscellaneous
5	Employees Medical Record (3 years after separation)

Electronic Records

1. Electronic Mail

- All e-mails received from Internal and External Sources may be deleted after 8 years.
- Employees will strive to keep their e-mails related to business issues.
- All Emails related to business issues should be downloaded to a server or user directory on server.
- Employees are requested to take care not to send proprietary or confidential internal e-mails to outside sources.
- All e-mails of Employees which are important should be copied to the employees' folder.

2. Web Page Files : Internet cookies

All workstations Internet Explorer should be scheduled to delete Internet cookies once per month.

The Company does not automatically delete electronic files beyond the date specified in the Policy. It is the responsibility of all Employees to adhere to the guidelines specified in this Policy. Each month the Company will run backup copy of all Electronic files including email on servers. This backup is safeguard to retrieve lost information within 1 year retrieval

period should the documents on network experience problems. The backup copy is considered a safeguard for the record retention system of the Company.

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