

JTPM METAL TRADERS LIMITED

Registered Office: JSW Centre, Bandra Kurla Complex, Bandra (East), Mumbai - 400051, Maharashtra, India.
Tel No.: 02242861000; CIN: U46620MH2017PLC405988 Email Id: - bhushan.prasad@jsw.in

POLICY ON PRESERVATION OF DOCUMENTS

Approved by the Board of Directors on: 13 August 2026

Effective Date: 13 August 2026

Entity Classification: High Value Debt Listed Entity (HVDLE)

I. OBJECTIVE AND SCOPE

- 1.1 In accordance with Regulation 9 read with Regulation 15(1A), Chapter V, and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations"), Section 134(5) and other applicable provisions of the Companies Act, 2013, and applicable Secretarial Standards issued by the Institute of Company Secretaries of India, JTPM Metal Traders Limited (hereinafter referred to as the "Company"), being a High Value Debt Listed Entity ("HVDLE"), has formulated this Policy on Preservation of Documents ("**Policy**").
- 1.2 This Policy establishes a standardized and legally compliant framework for the classification, maintenance, storage, preservation, retrieval, and disposal of physical and electronic documents and records of the Company, ensuring adherence to statutory retention mandates while facilitating efficient record management.

II. DEFINITIONS

In this Policy, unless there is anything repugnant to the subject or context thereof, the capitalized terms used herein shall have the following meanings:

("Applicable Law") means the Companies Act, 2013 and rules made thereunder, the Securities and Exchange Board of India Act, 1992, the SEBI LODR Regulations, the SEBI (Issue and Listing of Non-Convertible Securities) Regulations, 2021, the SEBI (Prohibition of Insider Trading) Regulations, 2015, the Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI), the Information Technology Act, 2000, and any other central, state, or sectoral statutes, rules, regulations, circulars, notifications, and guidelines applicable to the Company from time to time.

("Board") means the Board of Directors of the Company as constituted from time to time, and shall include any Committee thereof duly authorized by the Board.

("Company") means JTPM Metal Traders Limited.

("Compliance Officer") means the Company Secretary and Compliance Officer of the Company appointed in terms of Regulation 6 of the SEBI LODR Regulations and Section 203 of the Companies Act, 2013.

("Debenture Trustee") means a debenture trustee registered with SEBI under the SEBI (Debenture Trustees) Regulations, 1993, appointed by the Company in respect of its listed non-convertible debt securities.

("Document/s") includes all papers, documents, agreements, deeds, debenture trust instruments, filings, forms, memos, correspondences, records, files, books of accounts, statutory registers, digital databases, recordings, etc., of the Company in physical or Electronic Mode.

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("Electronic Mode") means any information or record generated, sent, received, or stored in digital, optical, magnetic, or electronic media in terms of the Information Technology Act, 2000 and Rule 27 of the Companies (Management and Administration) Rules, 2014.

("HVDLE") means a High Value Debt Listed Entity as defined under Regulation 15(1A) of the SEBI LODR Regulations, being an entity having listed non-convertible debt securities with an outstanding value meeting or exceeding the threshold prescribed from time to time.

("Legal Hold") means an official written directive issued by the Compliance Officer suspending the disposal or destruction of any Document(s) due to any ongoing, pending, or threatened litigation, investigation, arbitration, tax inquiry, or regulatory inspection.

("Secretarial Standards") means Secretarial Standard on Meetings of the Board of Directors ("SS-1") and Secretarial Standard on General Meetings ("SS-2") issued by the Institute of Company Secretaries of India and approved by the Central Government pursuant to Section 118(10) of the Companies Act, 2013.

III. PRESERVATION OF DOCUMENTS

- 1.3 Pursuant to Regulation 9 of the LODR Regulations, Documents whether maintained in physical or Electronic Mode shall be classified into two primary statutory categories:
 - (a) Documents whose preservation shall be permanent in nature as set out under Annexure I hereto; and
 - (b) Documents with a preservation period of not less than eight (8) years / eight (8) financial years after completion of the relevant transactions, or such higher period prescribed under Applicable Law, as set out under Annexure II hereto.
- 1.4 Documents in addition to being preserved under the LODR Regulations, shall upon the expiry of such period be preserved for such additional time period where specified under Applicable Law (where a greater time period is prescribed under Applicable Law) and thereafter as per the joint discretion of the Compliance Officer and the Chief Financial Officer.
- 1.5 Documents not specified in any of the Annexures shall be preserved for such period as may be specified under Applicable Law. If the applicability of the law cannot be ascertained or if there is no mandatory statutory provision for preservation of such Documents, then such Documents shall be preserved for such period as the Compliance Officer in consultation with the relevant Department Head may reasonably determine in this regard. The Compliance Officer shall be guided by the following principles:
 - whether such documents / records are statutory documents or regulatory approvals/consents;
 - whether such documents / records have commercial, legal, tax, operational, or strategic value;
 - whether upon an assessment of need of the user, such document(s) deserve to be preserved for reference or audit purposes; and
 - whether any potential claim, liability, or dispute could arise under the Limitation Act, 1963.

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- 1.6 The Documents shall be preserved in such form and manner as the Company may deem fit, in compliance with Applicable Law including in physical or Electronic Mode, as the case may be. Electronic records shall be maintained with complete audit logs, access restrictions, date-time stamping, and regular encrypted off-site backups in accordance with the Information Technology Act, 2000 and Rule 28 of the Companies (Management and Administration) Rules, 2014.
- 1.7 Every individual, including employees of the Company, involved with preservation of Documents must share a common responsibility as regards their physical/electronic security, and protection. All Documents must always be placed, handled, consulted and/or displayed in a way which minimises the risk of damage and takes due account of their size, shape and physical condition. Documents should be placed, handled, consulted and/or displayed with reasonable care in a safe and secure location. Any Documents withdrawn including for/on grounds of inspection, audit or otherwise including for issuance of records shall be returned to their permanent place of storage promptly after such purpose, examination, treatment, inspection, audit or consultation is completed. Employees involved in the preservation of Documents shall take all necessary steps to ensure security, integrity and confidentiality of records.
- 1.8 The custody of the Documents related to specific functions/departments should be with the respective Functional / Departmental Head of the respective department/function, while statutory, secretarial, listing, and corporate records shall remain under the custody of the Compliance Officer.

IV. LEGAL HOLD MECHANISM

- 1.9 Notwithstanding anything to the contrary in this Policy or any document retention schedule, where a Document is relevant to, or may be required in connection with, any ongoing, pending, or threatened legal, judicial, quasi-judicial, regulatory, tax, or arbitral proceeding, inspection, inquiry, or investigation, all disposal/destruction of such Document shall be immediately suspended ("Legal Hold").
- 1.10 The Compliance Officer, upon becoming aware of any proceeding or upon receipt of notice from any statutory authority (including SEBI, ROC, Income Tax, GST, or Stock Exchanges), shall issue a formal Legal Hold Notice to the relevant department heads.
- 1.11 No Document subject to a Legal Hold shall be destroyed, modified, or deleted until the Compliance Officer issues a formal written revocation of the Legal Hold following final closure of the proceedings and expiry of all appeal periods.

V. CONFIDENTIALITY AND DATA PRIVACY

While preserving and storing Documents, it must be ensured that all Documents which the Company is under an obligation to keep confidential, or which contain any confidential information or unpublished price sensitive information (UPSI) or personal data under the Digital Personal Data Protection Act, 2023, are kept under safe custody of authorized personnel with appropriate access-control privileges so as to ensure that the Company is not in violation of its confidentiality or statutory obligations.

VI. DISPOSAL AND DESTRUCTION OF DOCUMENTS

- 1.12 After the expiry of the mandatory preservation period prescribed under Applicable Law and this Policy, the preserved Documents may be disposed of / destroyed in accordance with the structured procedure set out below:

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- (a) Review and Proposal: The concerned Department Head shall identify documents eligible for disposal and submit a proposal to the Compliance Officer and Chief Financial Officer.
- (b) Verification: The Compliance Officer shall verify that none of the identified documents are subject to any Legal Hold, pending inquiry, or ongoing audit.
- (c) Approval: Physical disposal or permanent electronic deletion shall be approved jointly by the Compliance Officer and the Chief Financial Officer (or Managing Director where required).
- (d) Manner of Disposal: Physical records shall be destroyed by secure shredding or incineration; electronic records shall be permanently purged from servers/media in a manner preventing reconstruction.
- (e) Register of Documents Destroyed: A permanent 'Register of Documents Destroyed' shall be maintained by the Compliance Officer recording: (a) description of documents; (b) date of creation; (c) period of preservation expired; (d) date and mode of destruction; and (e) signatures of the approving and executing officers.

VII. OUTSOURCING OF RECORD MANAGEMENT

To manage the Documents efficiently and economically the Company may avail services of professional record management companies / warehousing companies / third party cloud service vendors, in India, as the Company in its absolute discretion may deem fit and in compliance with the requirements of Applicable Law. Provided that any such outsourcing arrangement shall be governed by a written agreement containing strict confidentiality, data security, business continuity, audit access, and immediate document retrieval covenants within statutory timelines.

VIII. INTERPRETATION AND SEVERABILITY

In circumstances where the terms of this Policy differ from any existing or newly enacted laws, rules, regulations, guidelines, circulars or standards governing the Company including but not limited to any Applicable Law; such Applicable Law, rules, regulations or standards will take precedence over this Policy until such time as this Policy is amended to conform with the Applicable Law, rules, regulations, guidelines, circulars or standards.

IX. REVIEW AND AMENDMENT OF THE POLICY

- 1.13 The Policy shall be reviewed by the Board of Directors at least once every three (3) years or earlier as and when necessitated by changes in Applicable Law or regulatory directives.
- 1.14 Any subsequent amendment or modification to the LODR Regulations or Companies Act, 2013 shall automatically apply to this Policy without requiring fresh Board approval, and the Compliance Officer is authorized to update the schedules accordingly.

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ANNEXURE I – LIST OF DOCUMENTS TO BE PRESERVED PERMANENTLY

Sr. No.	Name / Category of Document	Statutory / Regulatory Authority	Preservation Period
1.	Certificate of Incorporation, Certificate for Commencement of Business, and all documents filed with the RoC at the time of incorporation	Section 7(4), Companies Act, 2013	Permanent
2.	Memorandum of Association and Articles of Association (as amended from time to time)	Section 15, Companies Act, 2013	Permanent
3.	Register of Members along with Index and Benpos records received from RTAs/Depositories	Section 88, Companies Act, 2013 read with Rule 15 of M&A Rules, 2014	Permanent
4.	Register of Contracts / Arrangements in which Directors are interested	Section 189, Companies Act, 2013 read with Rule 16 of MB&P Rules, 2014	Permanent
5.	Minutes of all General Meetings, Board Meetings, and Committee Meetings (physical and signed books)	Section 118, Companies Act, 2013; SS-1 Para 8.2; SS-2 Para 18.2	Permanent
6.	Register of Directors and Key Managerial Personnel and their shareholding / securities holding	Section 170, Companies Act, 2013 read with Rule 17 of APQ Rules, 2014	Permanent
7.	Foreign Register of Members, Debenture Holders, or other Security Holders (if any)	Section 88(4), Companies Act, 2013 read with Rule 15 of M&A Rules, 2014	Permanent
8.	Register of Loans, Guarantees, Security, and Investments made by the Company	Sections 186 & 187, Companies Act, 2013 read with MB&P Rules, 2014	Permanent
9.	Register of Charges (Form CHG-7)	Section 85, Companies Act, 2013 read with Rule 10 of Charges Rules, 2014	Permanent
10.	Debenture Trust Deeds, Debenture Trustee Agreements, Security Creation Deeds, and Mortgages executed for Non-Convertible Debt Securities	Section 71, Companies Act, 2013; SEBI NCS Regulations, 2021; SEBI LODR Reg. 9	Permanent
11.	Statutory Policies formulated under the Companies Act, 2013 and SEBI Regulations (including historical approved versions)	SEBI LODR Regulations; Companies Act, 2013	Permanent

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12.	Listing Agreements, Tripartite Agreements with Depositories (NSDL/CDSL), and Registrar & Share Transfer Agent (RTA) Agreements	SEBI LODR Regulations; Depositories Act, 1996	Permanent
13.	Court / NCLT / High Court Orders sanctioning Schemes of Arrangement, Mergers, Amalgamations, Capital Reductions, or Restructuring	Section 230 to 240, Section 66, Companies Act, 2013	Permanent
14.	Property Title Deeds, Freehold Land Conveyances, Leasehold Deeds, and Material Trademarks / IP Registrations	Transfer of Property Act, 1882; Trade Marks Act, 1999	Permanent

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ANNEXURE II – LIST OF DOCUMENTS TO BE PRESERVED FOR A MINIMUM PERIOD OF EIGHT (8) YEARS / EIGHT (8) FINANCIAL YEARS

Sr. No.	Name / Category of Document	Statutory / Regulatory Authority	Minimum Preservation Period
1.	Register of Debenture Holders with Index and records of transfers/transmissions	Section 88, Companies Act, 2013 read with Rule 15 of M&A Rules, 2014	8 years from the date of final redemption of debentures
2.	Record of Private Placement Offers in Form PAS-4 and Form PAS-5	Section 42, Companies Act, 2013 read with PAS Rules, 2014	8 years from the date of filing
3.	Register of Securities Buy-back (Form SH-10)	Section 68, Companies Act, 2013 read with Share Capital Rules, 2014	8 years from completion of buy-back
4.	Books of Account, Ledgers, Trial Balances, Financial Statements, and supporting Vouchers/Invoices	Section 128(5), Companies Act, 2013; Section 44AA, Income-tax Act, 1961	8 financial years immediately preceding the current financial year
5.	Annual Returns (Form MGT-7) along with all certificates and annexures filed with ROC	Section 92, Companies Act, 2013 read with Rule 15 of M&A Rules, 2014	8 years from the date of filing with the Registrar
6.	Office copies of Notices, Agenda, Notes on Agenda, and supporting papers of Board, Committee, and General Meetings	SS-1 Para 8.3; SS-2 Para 18.3; Section 118, Companies Act, 2013	8 financial years or as long as they remain current, whichever is later
7.	Proof of sending / delivery records of Notices, Agenda, and Notes on Agenda of Board, Committee, and General Meetings	SS-1 Para 8.3; SS-2 Para 18.3	8 financial years (consolidated from Annexure III)
8.	Attendance Registers and signed meeting attendance sheets of Board and Committee Meetings	SS-1 Para 4.1.6; Section 118, Companies Act, 2013	8 financial years
9.	Disclosures of Interest by Directors in Form MBP-1 and Consents in Form DIR-2	Sections 184 & 152, Companies Act, 2013	8 financial years from the end of the financial year to which they relate
10.	Secretarial Audit Reports (Form MR-3) and Annual Secretarial Compliance Reports	Section 204, Companies Act, 2013; Regulation 24A, SEBI LODR Regulations	8 years from date of submission

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11.	Instruments creating or modifying charges (Form CHG-1/9)	Section 85, Companies Act, 2013 read with Rule 10 of Charges Rules, 2014	8 years from the date of satisfaction of charge
12.	Structured Digital Database (SDD) maintained under PIT Regulations	Regulations 3(5) & 3(6), SEBI (PIT) Regulations, 2015	8 years from completion of transaction, or until closure of SEBI inquiry/investigation
13.	Asset Cover Certificates, Half-Yearly Debenture Trustee Reports, and Financial Disclosures submitted to Stock Exchanges under Chapter V	Regulations 52, 54, 56, SEBI LODR Regulations	8 years from date of submission
14.	Credit Rating Letters, Rating Rationales, and Rating Agreements for listed debt	Regulation 55, SEBI LODR Regulations; SEBI NCS Regulations, 2021	8 years from date of redemption of rated instrument
15.	Submissions to Information Utilities (NeSL) under Insolvency and Bankruptcy Code, 2016	SEBI Circulars; IBBI (IU) Regulations, 2017	8 years from date of filing/verification
16.	Postal ballots, scrutinizer reports, voting registers, and electronic voting logs	Section 110, Companies Act, 2013 read with Rule 22 of M&A Rules, 2014	8 financial years
17.	Intimations, disclosures, and filings made to Stock Exchanges pursuant to listing regulations	Regulations 51, 52, 62, SEBI LODR Regulations	8 years (hosted on website for min. 5 years and archived for min. 3 years)
18.	Investor complaints, SCORES / ODR grievance redressal records, and Stakeholders Relationship Committee logs	Regulation 13, Regulation 20, SEBI LODR Regulations	8 years from date of resolution
19.	Transcripts and Audio/Video recordings of Post-Earnings / Analyst / Investor Meets	Regulation 62 read with Regulation 46(2)(oa), SEBI LODR Regulations	Hosted on website for min. 5 years; preserved in archival records for min. 8 years

[Note: Annexures III and IV of the earlier draft have been consolidated into Annexure II in strict compliance with the minimum 8-year preservation mandate under Regulation 9 of the SEBI LODR Regulations and SS-1 / SS-2 Secretarial Standards.]