

**PAVING PROGRESS
ACROSS EVERY MILE**



J Infratech Limited
(Formerly known as Jandu Construction India Pvt. Ltd.)



**PRESERVATION OF DOCUMENTS
AND ARCHIVAL POLICY**

POLICY ON PRESERVATION OF DOCUMENTS AND ARCHIVAL

[Under the Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

This Policy is Approved and Adopted by Board of Directors on 24th August, 2026



01 PREAMBLE

The Board of Directors (the “**Board**”) of J Infratech Limited (the “**Company**”) has approved and adopted this Policy on Preservation of Documents and Archival (the “**Policy**”) in accordance with Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”) that requires every listed entity to frame a policy for preservation of documents. Further, Regulation 30(8) of the Listing Regulations requires listed companies to frame a policy for archival of website disclosures.

02 OBJECTIVE

The objective of this Policy is to lay down a systematic framework for the preservation of statutory and operational documents of the Company, whether in physical or electronic form, and to prescribe the web archival process for disclosures made to the stock exchanges. This ensures that the Company maintains vital records for legal, regulatory, and business purposes, while safely disposing of outdated records to optimize storage.

03 DEFINITIONS

“**Act**” shall mean the Companies Act 2013 and the rules made thereunder, including any modifications, amendments or re-enactment thereof.

“**Applicable Laws**” shall mean the Companies Act, 2013, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and any other act, rules, or regulations applicable to the Company.

“**Board or Board of Directors**” shall mean the Board of Directors of the Company.

“**Company**” shall mean J Infratech Limited and wherever the context requires, shall signify the Company acting through its Board.

“**Document**” shall mean all business records of the Company, whether in physical or electronic form, including but not limited to statutory registers, agreements, tax records, emails, and financial statements.

04 PRESERVATION OF DOCUMENTS

In accordance with Regulation 9 of the Listing Regulations, Company’s documents are classified into two categories for the purpose of preservation:

Category A: Documents whose preservation shall be permanent in nature.

- Certificate of Incorporation, Memorandum, and Articles of Association.



- Registration Certificates
- Licenses & Statutory Approvals.
- Statutory Registers required under Applicable Laws.
- Policies, Charters and Codes of the Company.
- Audited financial statements.
- Minutes of the Board Meetings, Committee Meetings, General Meetings and Statutory Meetings.
- Material Agreements/Contracts, which, even if terminated, may have an impact on business.
- Orders/judgments issued by Courts/statutory bodies and other background documents relevant for understanding such Orders.
- Investment documents/proofs including certificates, etc.
- Title deeds and documents pertaining to immovable freehold and leasehold properties.
- Original property deeds, critical licenses, and environmental clearances.
- Orders issued by Courts, Tribunals, or Statutory Bodies.
- Tax-Exemption, Subsidy documents and related correspondences.
- Any other document as may be prescribed under any Applicable Laws or as may be determined by the Board of Directors from time to time.

Category B: Documents with a preservation period of not less than eight (8) years after completion of the relevant transactions.

- Books of Accounts and financial statements.
- Annual Returns and related statutory filings.
- Tax returns, assessments, and related correspondence.
- Disclosures made to the Stock Exchanges, SEBI, or Ministry of Corporate Affairs (MCA).
- Executed vendor and client contracts (to be preserved for 8 years *after* the expiry or termination of the contract).
- Personnel Documents after retirement/resignation of the person concerned.
- Insurance Policies/ Claims under various policies after expiry or receipt of claim.
- Correspondences with Departments/shareholders.
- Non-Statutory Registers/Documents.
- Documents as are required to be maintained under relevant laws relating to direct and indirect tax.
- Any other document as may be prescribed under any Applicable Laws or as may be determined by the Board of Directors from time to time.

Other Documents: Any other operational documents (e.g., routine human resource records, internal information technology logs) shall be preserved as per the internal administrative standard operating procedures (SOPs) or applicable specific labor/commercial laws.



05 WEB ARCHIVAL POLICY

Pursuant to Regulation 30(8) of the Listing Regulations, all events or information disclosed to the stock exchanges shall be hosted on the Company's website in the following manner:

- **Active Display:** All disclosures made to the stock exchanges shall remain live on the Company's website for a minimum period of five (5) years from the date of disclosure.
 - **Archival:** After the completion of five years, the disclosures shall be moved to the "Archives" section of the website for a further period of three (3) years. Thereafter, the information may be permanently removed from the website.
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06 SUSPENSION OF RECORD DISPOSAL (LITIGATION HOLD)

In the event the Company is served with any notice for a tax assessment, regulatory investigation, or becomes involved in any litigation (civil or criminal), the disposal of all documents related to the subject matter of such investigation or litigation shall be immediately suspended. These documents must be preserved until the investigation or litigation is fully and finally resolved, regardless of the retention periods specified in above categories.

07 MODE OF PRESERVATION & DESTRUCTION

Documents may be preserved in physical or electronic mode. The Company shall ensure that electronic records are backed up securely and physical records are protected against degradation. After the expiry of the statutory retention period, documents may be destroyed with the approval of the key managerial personnel (KMP) or the respective department head.

08 POLICY AMENDMENT

In the event of the Policy being inconsistent with any new regulatory provision, such regulatory provision shall prevail upon the corresponding provision of this Policy and the Policy shall be construed to be amended accordingly from the effective date of such provision. The Company reserves its right to alter, modify, add, delete or amend any or all of the provisions of the Policy as it may deem fit or in

accordance with the guidelines and regulations as may be issued by Securities and Exchange Board of India, Government of India or any other regulatory authority. The change in the policy shall, however, be disclosed on the Company's website and in the ensuing annual report of the Company in accordance with the extant regulatory provisions.



09 DISCLOSURE TO THIS POLICY

The Policy will be uploaded on the website of the Company and a link to the Policy shall be provided in the Annual Report.





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