

# **NILKAMAL LIMITED**

## **POLICY ON PRESERVATION AND ARCHIVAL OF DOCUMENTS**

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# **Nilkamal Limited**

## **Policy on Preservation and Archival of Documents**

*(In accordance with requirement of Regulation 9 and 30(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.)*

### **Preamble:**

This policy deals with the preservation and archival of the corporate records of Nilkamal Limited (hereafter, the “Company”).

In terms of Regulation 9 and Regulation 30(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), as amended from time to time, Nilkamal Limited (the Company) is required to formulate a policy for preservation of documents required to be maintained under the Listing Regulations in at least two categories as specified in the said Regulation.

### **Objective:**

The purpose of this Policy is to:

- ensure systematic identification, classification, retention, and destruction of documents
- ensure compliance with applicable laws including Listing Regulations, Companies Act, and Secretarial Standards
- ensure availability of records for regulatory, audit, legal, and business purposes
- mitigate risks relating to data loss, unauthorized access, and premature destruction.

### **DEFINITIONS**

“**Act**” means the Companies Act, 2013 and Rules made thereunder, including any amendments or modifications thereof.

“**Applicable Law**” means any law, rules, circulars, guidelines or regulations issued by the Securities and Exchange Board of India (SEBI), Ministry of Corporate Affairs (MCA), The Institute of Company Secretaries of India (ICSI from time to time).

“**Board of Directors**” or “**Board**” means the collective body of the Directors of the Company.

“**Books of Accounts**” includes records maintained in respect of -

- all sums of money received and expended by the Company and matters in relation to which the receipts and expenditure take place.
- All sales and purchases of goods and services by the Company.
- The assets and liabilities of the Company; and

- The items of cost as may be prescribed under section 148 of the Act in case the Company belongs to any class of companies specified under that section.

“**Document(s)**” refers to papers, notes, agreements, notices, advertisements, requisitions, order, declarations, forms, correspondence, minutes, indices, registers and or any other record, required under or in order to comply with the requirements of any applicable law, whether issued, sent, the time being in or otherwise, maintained on paper or in Electronic form received or kept in pursuance of the Act or under any other law for and does not include multiple or identical copies.

“**Electronic Record(s)**” means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000.

“**Electronic Form**” records stored in any electronic device such as 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 of the Company or not, but the Company has control over or access to.

“**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.

“**Secretarial Standards**” means Secretarial Standard-1 (SS-1) and Secretarial Standard-2 (SS-2) issued by the Institute of Company Secretaries of India and approved by the Central Government.

“**Senior Management**” shall mean the officers and personnel of the listed entity who are members of its core management team, excluding the Board of Directors, and shall also comprise all the members of the management one level below the Chief Executive Officer or Managing Director or Whole Time Director or Manager (including Chief Executive Officer and Manager, in case they are not part of the Board of Directors) and shall specifically include the functional heads, by whatever name called and the Company Secretary and the Chief Financial Officer of the Company.

Any other term not defined herein shall have the same meaning as defined in the Companies Act, 2013, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, or any other applicable law.

**Preservation of documents:**

In accordance with Regulation 9 of the Listing Regulations, the Company is required to maintain and preserve specified documents, and pursuant to Regulation 30, to archive material events or information disclosed to the Stock Exchanges.

Documents and records of the Company required to be maintained under the Listing Regulations shall be classified into two categories as below:

- a) Documents whose preservation shall be permanent in nature, shall be preserved permanently by the Company subject to the modifications, amendments, additions, deletions or any changes made therein from time to time as mentioned in Part A.
- b) Other documents shall be preserved for a period of 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 as mentioned in Part B.

The documents which are not getting covered under either Part A or Part B shall be preserved as per the applicable provisions of the Act and / or Listing Regulations or other applicable laws.

Provided further that the Company may keep the documents as specified above in electronic mode. Provided further that all documents shall be maintained in a manner that ensures confidentiality, integrity, accessibility, and retrievability. The Company shall ensure appropriate back-up, security, and protection mechanisms for all electronic records.

The senior management or any Committee of the Board are authorized to comply with the requirements of any local, state, central legislation that may be promulgated from time to time and accordingly maintain and preserve the required documents.

**Archival Procedure:**

Any disclosure of events or information which have been submitted by the Company to the Stock Exchanges under Regulation 30 of the Listing Regulations will be available on the website of the Company for a period of five years from the date of its disclosure and shall thereafter be archived from the website of the Company for a period of three years.

The documents and records archived in electronic form shall be subjected to automatic back-up on a periodic basis as per the procedure established by the Company.

**Destruction of Records:**

Documents and records specified in Part B of the policy, which are no longer required or upon the expiration of the specified period of time for preservation may be destroyed only after expiry of retention period and approval of authorized personnel in one of the following ways:

- a. Recycle non-confidential paper records;
- b. Shred or otherwise render unreadable confidential paper records; or
- c. Delete or destroy electronically stored data.

**Roles and Responsibilities:**

Each functional/departmental head shall be responsible for identification, classification, maintenance, preservation, and controlled access of documents under their respective areas.

**Suspension of documents disposal in the event of litigation/claims:**

In the event the Company is served with any notice for documents from any of the statutory authorities or any litigation is commenced by or against the Company, then the disposal of documents which are subject matter of such notice or litigation shall be suspended until such time the matter is settled, resolved or disposed of. The relevant authorised person shall be responsible for informing all relevant employees of the Company about suspension of further disposal of documents.

**Compliance:**

All employees of the Company are required to comply with the provisions of the Policy. Failure to comply by an employee of the Company with this Policy and the guidance may result in disciplinary action by the Company, including suspension or termination of employment.

**Review and Amendments:**

The policy shall be reviewed periodically by any committee authorised thereof or by the Board, in order to comply with any local, state, central legislations that may be promulgated from time to time.

In case any amendment(s), clarification(s), circular(s) and guideline(s) issued by Securities and Exchange Board of India/Stock Exchanges, that is not consistent with the requirements specified under this Policy, then the provisions of such amendment(s), clarification(s), circular(s) and the guideline(s) shall prevail upon the requirements hereunder and this Policy shall stand amended accordingly effective from the date as laid down under such amendment(s), clarification(s), circular(s) and guideline(s).

**PART A - DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE: -**

The Company shall permanently preserve the following documents:

1. Certificate of Incorporation, Memorandum and Articles of Association as amended from time to time
2. Minutes Books of General Meetings, Board Meetings and Committee Meetings
3. Statutory Registers except those Registers listed in Part B
4. All books and documents relating to the issue of share certificates, including the blank forms of share certificates shall be preserved permanently in case of disputed cases, either by Company or through its Registrar & Share Transfer Agent.
5. Forms and returns filed with the Registrar of Companies, Ministry of Corporate Affairs, SEBI, Reserve Bank of India or any other regulatory authority.
6. Any court/ NCLT orders, agreements and notices.
7. Certificates issued by the Registrar of Companies.
8. Corporate Policies framed under Companies Act, 2013 and / or Listing Agreement and / or Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
9. Any other document as may be required to be maintained permanently in terms of the Act and Regulations, maintained and preserved from time to time.

**PART B - DOCUMENTS WITH PRESERVATION PERIOD OF NOT LESS THAN EIGHT YEARS AFTER COMPLETION OF THE RELEVANT TRANSACTIONS: -**

The Company shall preserve the following documents for the time period as given below:

1. Books of Accounts relating to a period of not less than eight financial years immediately preceding the current Financial Year shall be preserved and kept in good order.
2. Statutory disclosures /Disclosures/ Notices by a Director of his interest shall be preserved for a period of eight years from the end of the financial year to which it relates.
3. Registers of Deposits, if any, shall be preserved for a period of not less than eight years from the financial year in which the latest entry is made in the register.
4. Register of debenture-holders including index of debenture holders (from the date of redemption of debentures)
5. The instrument creating a charge or modification, if any shall be preserved for a period of eight years from the date of satisfaction of charge by the Company.
6. Annual Accounts, Boards Report, Auditors Report, Annual return and copies of all certificates and documents required to be annexed thereto shall be preserved for a period of eight years from the date of filing with the Registrar.
7. All certificates surrendered to the Company and which have been defaced by stamping or printing the word “cancelled” in bold letters shall be preserved for at least three years from the date on which they were surrendered, either by Company or through its Registrar & Share Transfer Agent.
8. Attendance Register of Board & Committee meetings to be preserved for at least eight financial years.
9. Tape recording(s) or other electronic recording mechanism used for General Meetings, Board and Committee meetings held through video conferencing or audio-visual means.
10. Office copies of Notices, Agenda, Notes on Agenda and other related papers shall be preserved for as long as they remain current or for eight financial years, whichever is later.
11. Office copies of Notices, scrutinizer’s report, and related papers shall be preserved for as long as they remain current or for eight financial years, whichever is later.
12. The disclosures made under SEBI (Prohibition of Insider Trading) Regulations, 2015 shall be preserved for a minimum period of five years.
13. The disclosures made under SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.

14. Protected Disclosures in writing or documented along with the results of investigation relating thereto (including the Investigation Report) as reported under the whistle-blower policy.
15. Records of approval, notice, entry and cancellation of pledge or hypothecation, as the case may be.
16. Tax Records - Tax records including, but not limited to documents concerning tax assessment, tax filings, proof of deductions, tax returns, appeal preferred against any claim made by the relevant tax Authorities, shall be maintained for a period of 8 years or for a period of 8 years after a final Order has been received with respect to any matter which was preferred for appeal, as the case may be.
17. Legal documents including but not limited to contracts, legal opinions, pleadings, Orders passed by any court or tribunal, Judgments, Interim Orders, Documents relating to cases pending in any Court or Tribunal or any other Authority empowered to give a decision on any matter, Awards, Documents relating to property matters.
18. Any other document as may be required to be preserved by the Company under any law for the time being in force.

Note: If the abovementioned documents are disposed physically as per the policy, then the electronic storage of that particular document, if any, shall also be disposed along with it.