



POLICY ON PRESERVATION AND ARCHIVAL OF DOCUMENTS

1. Background

This policy deals with the retention and archival of the corporate records of D.K. ENTERPRISES GLOBAL LIMITED (“**Company**”) and its subsidiary. Corporate records are all paper or electronic records that are produced by you as an employee, including but not limited to, memoranda, contracts, e-mails, time sheets, effort estimates and expense records (“**Documents**”). The Company is required to maintain certain types of corporate records for a specified period of time. Failure to do so could subject the Company and its employees to serious legal consequences.

All employees are expected to fully comply with this policy.

Regulation 30(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”) refers to an archival Policy as per which, all events or information which has been disclosed to stock exchange(s) under Regulation 30 of the Listing Regulations, shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the archival Policy of the Company.

The purpose of this Document is to formulate a Policy for preservation of Documents in accordance with Regulation 9 of the Listing Regulations to provide a framework for their adequate protection and preservation as per applicable laws, and for archival of the disclosures made on the website for information and events communicated to the stock exchanges under Regulation 30 of the SEBI Listing Regulations.

2. Scope and Applicability

All Documents of the Company shall be maintained in compliance with the requirements of the applicable laws, including the SEBI Listing Regulations. Preservation and Archival of the Documents shall be as per the Policy.

3. Classification of Documents

For the purpose of this Policy, the Documents of the Company are classified as follows:

- a) The list of Documents which shall be permanently preserved is given in Annexure A to this Policy. The Company shall permanently preserve these Documents subject to the modifications, amendments, additions, deletions or any changes made therein from time to time. Provided that all such modifications, amendments, additions or deletions in the Documents shall also be preserved permanently by the Company.
- b) The list of Documents which shall be preserved for a period not less than 8 years after completion of the relevant transaction is given in Annexure B to this Policy. The said Documents shall be preserved subject to the modifications, amendments, additions, deletions or any changes made

therein from time to time. Provided that all such modifications, amendments, additions or deletions in the Documents shall also be preserved for the said period.

4. Modes of Preservation

The Company shall:

- a) preserve the Documents either in physical form or electronic form;
- b) preserve the Documents in such a manner to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the Documents;
- c) ensure that the preserved Documents are accessible at all reasonable times;
- d) control access for preserved Documents, to ensure integrity and confidentiality of the Documents and prohibit unauthorised access;
- e) make appropriate provisions for back up of all preserved Documents, both physically and electronically.

5. Destruction of Documents

After the expiry of the retention period, the Company may destroy the preserved Documents in such a mode as deemed fit. The Chief Financial Officer and Managing Director of the Company shall approve the destruction of such Documents. The Company shall maintain a register of disposal of records, with details of Documents destroyed in the format prescribed in the guidance manual. This applies to both physical and electronic Documents.

6. Archival Policy

- a) The Company will host all the relevant disclosures of information and events communicated to the stock exchanges under Regulation 30 of the Listing Regulations on the website of the Company under the section entitled ["Investor Relations"] for a period of five years and thereafter the same shall be archived for retrieval for such period as decided by the Chief Financial Officer and Managing Director of the Company. (Refer Annexure C).
- b) Subsequently, anyone intending to review archived information and events communicated to the stock exchanges may write to the Company Secretary and Compliance Officer of the Company.
- c) This Policy will be periodically reviewed and amended based on any changes in the laws, rules and regulations applicable to the Company from time to time or changes in internal processes.
- d) Adoption of this Policy shall be communicated to the stock exchange(s) where the Company's equity shares are listed. This Policy shall also be disclosed on the website of the Company.

7. Amendment

Any change in the Policy shall be approved by the Board. The Board 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. Any subsequent amendment/modification in the Act or the rules framed thereunder or the Listing Regulations and/or any other laws in this regard shall automatically apply to this Policy.

8. Interpretation

In any circumstance where the terms of this Policy are inconsistent with any existing or newly enacted law, rule, regulation or standard governing the Company, the said law, rule, regulation or standard will take precedence over this Policy.

Annexure A

Documents whose preservation shall be permanent in nature

1. Certificate of Incorporation
2. Memorandum and Articles of Association
3. Agreements made by the Company with stock exchanges, depositories, etc.
4. Minute Books of General Meetings, Board and Committee Meetings as per Companies Act and as per the applicable Secretarial Standards
5. Register and Index of Members, debenture-holders, if any or other security holders, if any
6. Register of Contracts as per Companies Act
7. Register of Charges as per Companies Act
8. Register of Investments as per Companies Act
9. Files relating to premises viz. Title Deeds/Lease Deeds of owned premises/land and building, etc. and related Ledger / Register
10. Authorization / licenses obtained from any statutory authority
11. Policies of the Company framed under various regulations
12. Register of disposal of records
13. Annual Reports of the Company
14. Material Agreements of the Company
15. Such other records as may be required under any law from time to time

Annexure B

Documents to be preserved for a minimum period of eight years

1. Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act
2. Annual Returns as per Companies Act
3. Register of Deposits as per Companies Act
4. Register of Allotment (from the date of each allotment) as per Companies Act
5. Annual financial statements including, Annual accounts, Directors report and Auditors report
6. Books of accounts including Vouchers / Voucher register as defined under the Companies Act
7. Income Tax Returns filed under Income Tax Act, 1961
8. All notices in form MBP-1 received from Directors and KMPs along with any amendment thereto
9. Return of declaration in respect of beneficial interest in any share as per Companies Act
10. Copy of newspaper advertisement or publications
11. Compliance Reports received from any statutory authority
12. The postal ballot and all other papers or registers relating to postal ballot including voting by electronic means
13. Disclosure/Return filed under Listing Regulations
14. Office Copies of Notices, Agenda, Notes on Agenda of Board Meetings and Board Committees and other related papers
15. Office Copies of Notices, Scrutinizer's Report and related papers regarding General Meetings (including AGM)
16. Any other Document, certificates, statutory registers which may be required to be maintained and preserved for not less than eight years after completion of the relevant transaction under the Companies Act and/or the Listing Regulations