

**DORF-KETAL CHEMICALS INDIA
LIMITED**

**PRESERVATION OF DOCUMENTS
AND ARCHIVAL POLICY**

1) **PREFACE**

Title	Preservation of Documents and Archival Policy
Version No.	1
Effective Date	06 th September, 2024
Authorized By	Board of Directors vide resolution dated <u>06th September, 2024</u>
Number of Revision (Since 06 th September, 2024)	-
Last Revised Date	-

2) **BACKGROUND**

SEBI Listing Obligations and Disclosure Requirements Regulations (LODR), 2015, commonly known as "Listing Regulations," requires each company that is publicly listed to establish a policy concerning the preservation and archival of documents ("Policy"). This policy has been approved and put into effect by the company's Board of Directors as of 06th September, 2024.

3) **OBJECTIVE & APPLICABILITY**

The Preservation of Documents and Archival Policy (subsequently referred to as "the Policy") primarily aims to establish record management best practices that safeguard the interests of Dorf Ketal and its subsidiaries (collectively referred to as "the Company"). The Policy ensures systematic and regulated preservation and retention of comprehensive, unaltered, and precise records for a defined duration to meet legal, business, and functional needs.

The Policy is applicable to all records, whether in physical or electronic format, that are produced or preserved during the course of the Company's operations. It is the responsibility of every employee of the Company and any other individuals who interact with the Company's records in any capacity to adhere to the stipulations of this policy.

4) **DEFINITIONS**

Following are definitions of key terms used in this policy:

1. **"DKCPL"** stands for Dorf Ketal India Limited
2. **"Company"** means Dorf Ketal.
3. **"Board"** means the board of directors of the Company or its Committee.
4. **"Documents"** means as defined in sub-section 36 of Section 2 of the Companies Act, 2013
5. **"Electronic Records"** means as defined in Information Technology Act, 2000 or as amended from time.
6. **"Listing Regulations"** means the Securities and Exchange Board of India, (Listing Obligations and Disclosure Requirements) Regulations, 2015
7. **"Preservation"** means to keep in good order and to prevent from being altered, damaged, or destroyed.

8. **“Policy”** means this Policy of Preservation of Documents of the Company.
9. **“Records”** in relation to this policy includes accounting records, books or papers and books and papers as defined in sub-section 12 of section 2, books of accounts as defined in sub-section 13 of section 2 of the Companies Act, 2013, statutory and other documents of material significance whether covered under this Policy or not.
10. **“Authorized Person”** means the functional head of the concerned department, or any other person duly authorized by the Board or the Managing Director or the Whole Time Director of the Company.

5) SUSPENSION OF RECORD DISPOSAL IN THE EVENT OF LITIGATION HOLD

Litigation hold is an instruction issued by the legal team to maintain specific data in the possession of employees or stored in databases. Should a litigation hold arise due to situations like litigation, claims, audits, or investigations, the department notified must promptly notify the Chief Financial Officer and the relevant department head. During a litigation hold, the standard document retention timelines outlined in this Policy are put on hold, and all documents affected by the Litigation hold must be kept intact as per the given directives. These documents must not be modified, disposed of, or erased until the legal team signals that the litigation hold is no longer in effect. If the litigation hold is in effect on a user, all records in their mailbox shall be preserved, including deleted, original, and modified versions of records for legal purposes. Deleted and modified content shall be safeguarded for a specific period until the Litigation Hold is removed. Any decisions regarding the disposal of these records made by the Chief Financial Officer will override any prior plans for their destruction.

6) CLASSIFICATION FOR PRESERVATION OF RECORDS

Preservation of documents refers to process of maintaining physical and electronic documents, records, or information in a secure and retrievable manner for a specified duration. Preservation of documents in Dorf Ketal shall be done in accordance with classification of the document in line with the following classification scheme:

1. Permanent preservation: Records that must be retained indefinitely should be classified under this category. These records have historical, legal, or business significance and are considered vital to the ongoing operations or corporate identity of an organization. Examples of such records include (but not limited to) registration certificates, audited financial statements, licenses & statutory approvals etc.
2. Preservation for not less than 8 years: Critical records that need not be preserved indefinitely can be classed under this category. This duration must be considered adequate for addressing any regulatory inquiries, legal claims, or compliance reviews that may arise within this period.
3. Other records for a period of less than 8 years: Records that do not fall under the permanent or 8-year retention categories are to be preserved for shorter durations as deemed appropriate based on their relevance and utility.

Refer to **Annexure-I** of this document for a list of records the above-mentioned classification applies to.

7) ARCHIVAL OF DOCUMENTS

The Company shall preserve all its documents as per the requirements and provisions of any law, rules, regulations as may be applicable to the Company from time-to-time.

The documents shall be kept in physical/electronic mode as per the practice being followed by the concerned department.

Records should be stored in conditions that are clean and secure, with low risk of damage from fire, water, dampness, mould, insects, and rodents. Records in non-paper formats or computer disks require specialized storage conditions and handling process that take account of their specific physical and chemical properties. Irrespective of the format, records of continuing value require higher quality storage, handling, and preservation for the required period. Records within, and in the form of emails that are older than the specific retention tags (3 months, 6 months, 1 year) applied to them shall be auto-archived.

The Company shall disseminate and host the information and documents on its website under various provisions of applicable laws.

The Company will adopt the following policy for archival of the disclosures made on the website for information and events communicated to the stock exchanges under Regulation 30 of the Listing Regulations:

1. Disclosures relevant to information and events reported to the stock exchanges under Regulation 30 of the listing regulations will be available on the company's website in the "Investor Relations" section for five years. After this period, these records will be transferred to the "Archives" section on the company's website.
2. Once moved to the "Archives" section, the disclosures will be kept there for at least two years, after which these disclosures may be removed from the company's website. In the event that someone needs to review these archived disclosures, they can request them from the Company Secretary and Compliance Officer of the company.
3. The company will notify the stock exchange(s) where its shares are traded about the adoption of this archival policy.

8) DISPOSAL AND DESTRUCTION OF RECORDS

After the expiry of the designated retention period, the preserved documents may be destroyed. The standard administrative procedure for destroying documents should be applied to records that are duplicates, unimportant, or irrelevant. This applies to both physical and electronic records. The records may be destroyed in the following ways:

1. Recycle non-confidential paper records
2. Shred or make confidential paper records unreadable
3. Delete or destroy electronically stored data
4. Destroy records on magnetic media such as floppy disks by reformatting the disk at least once
5. Destroy records held on optical media by shredding, cutting, crushing, or by other physical means

9) REGISTER OF DOCUMENTS DESTROYED

A register of the documents disposed/destroyed shall be maintained, and the entries in the register shall be validated by the Authorized Person.

Refer to **Annexure -II** of this document for the format of this register.

10) ROLES AND RESPONSIBILITIES

Head of department (HOD) of each department shall be responsible for compliance to this policy. Primary responsibilities of the HOD include (but not limited to):

1. Selecting records to be deleted, preparing schedule for retention of records, and orderly destruction of the records
2. Maintaining archives and the register of destruction of records of the company
3. Ensuring staff is well-trained and is aware of key principles and requirements of this policy
4. Identifying an individual from the department responsible for managing consistent implementation of this policy. This individual shall also be responsible for records inherited from their predecessors in the role

In the event that the Company's data or records have been shared with third party vendors or contractors, it shall be the responsibility of the designated point of contact from the Company to ensure that all Company records are either retrieved from the vendor or completely destroyed by the vendor, as deemed necessary.

In accordance with applicable law, where an Authorized Person holding custody to a particular record tenders resignation or is transferred from one location of the Company to another, such person shall hand over all the relevant documents, lock and key, access control or password, or disc, other storage devices or such other documents and devices in their possession and such authorized person taking possession of documents needs to change the password.

11) ANNEXURE I

I. Documents whose preservation shall be permanent in nature

1. All documents of registration received by the Company under the applicable statute, laws, rules and regulations, namely but not limited to certificate of incorporation, memorandum and articles of association, permanent account number, tax deduction account number, excise/service tax/ goods and services tax /sales tax/export /import/ other registration certificates, licenses, court orders, awards, patents, trademarks, copy rights shall be preserved permanently.
2. Statutory records and registers that are required to be maintained permanently under the provisions of the Companies Act 2013 including annual financial statements with statutory auditor's report, annual report.
3. Minutes of the board meeting, board committee meetings, general meetings of members etc. shall be retained in perpetuity in the Company's minute book.
4. Documents relating to any property of the Company, property tax, delegation of powers, all policies/ policy guidelines of the Company framed under various regulations shall be retained perpetually.

II. Documents to be preserved for not less than eight years

1. Documents/Information furnished to stock exchanges including information submitted in compliance of SEBI Listing Regulations, as amended from time to time, shall be preserved for a minimum period of eight years from the end of the financial year in which the documents/information is furnished.
2. Documents/information submitted to Registrar of Companies / Ministry of Corporate Affairs in compliance with the Companies Act, 2013 & Rules hereunder shall be preserved for a minimum

period of eight years from the end of the financial year in which the documents/information is submitted.

3. Books of accounts.
4. Office copies of notices, agenda, notes on agenda of board meetings and board committees and other related papers shall be preserved for as long as they remain current or for eight financial years, whichever is later and may be destroyed thereafter with the approval of the board of directors, as prescribed by the "Secretarial Standard-I on Meetings of Board of Directors" as issued by the Institute of Company Secretaries of India and any amendments thereto.
5. Office copies of notices, scrutinizer's report and related papers regarding general meetings (including AGM) shall be preserved for as long as they remain current or for eight financial years, whichever is later and may be destroyed thereafter with the approval of the board of directors, as prescribed by the "Secretarial Standard-2 on General Meetings" as issued by the Institute of Company Secretaries of India and any amendments thereto.
6. Attendance register for board meeting and recording of attendance of meetings through electronic mode for eight financial years and may be destroyed thereafter with the approval of the board of directors, as prescribed by the "Secretarial Standard-1 on Meetings of Board of Directors" issued by the Institute of Company Secretaries of India.
7. 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 transactions under the Companies Act, 2013 and/or SEBI Listing Regulations.

III. Other

In addition to the documents mentioned above, other documents, certificates, forms, statutory registers, records, etc. which are required to be mandatorily maintained and preserved shall be preserved for a stipulated period of time as per the circulars issued in this respect from time to time or as per the applicable statutory/ regulatory provisions in this regard.
