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KHEMANI DISTRIBUTORS & MARKETING LIMITED

ARCHIVAL POLICY FOR PRESERVATION OF DOCUMENTS

[Pursuant to SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 & Companies Act, 2013]

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1. INTRODUCTION

This policy is primarily framed based on Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "Listing Regulations") and Companies Act, 2013. Archival Policy as referred to in Regulation 30 (8) of the Listing Regulations forms part of this Policy. This policy is intended to ensure compliance particularly with the Listing Regulations and the applicable provisions of Companies Act, 2013.

2. PURPOSE OF THE POLICY

Regulation 9 of the Listing Regulations mandates that a listed entity shall have a policy for preservation of documents, approved by its board of directors, classifying them in at least two categories as follows-

a. Documents whose preservation shall be permanent in nature;
b. Documents with a preservation period of not less than eight years after completion of the relevant transactions.

Provided that the company may keep documents specified in clauses (a) and (b) in electronic mode.

Further Regulation 30 (8) of the Listing Regulations also refers to an archival policy as per which all events or information which has been disclosed to stock exchange(s) under regulation 30 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, as disclosed on its website.

Besides the above, as per applicable provisions of Companies Act, 2013 certain documents must be preserved permanently or up to a certain prescribed time.

Accordingly, this policy has been framed keeping in view particularly the requirements of Listing Regulations and the provisions of Companies Act, 2013.

3. POLICY

3.1 Preservation of documents

3.1.1 Preservation of Documents with specific reference to the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

I. **Documents whose preservation shall be permanent in nature:**

All those documents which are required to be preserved permanently in accordance with the provisions of applicable Act, Rules, Regulations, Guidelines, Circulars, Notifications etc. as may be applicable on the Company from time-to-time shall be preserved permanently. Details of documents whose preservation shall be permanent in nature is listed in **Annexure-A**

II. **Documents with preservation period of not less than eight years after completion of the relevant transactions:**

All those documents which are required to be preserved in accordance with the provisions of applicable Act, Rules, Regulations, Guidelines, Circulars, and Notifications etc. for a period of not less than eight years after completion of the relevant transactions shall be preserved accordingly. Detail of documents with preservation period of not less than eight years after completion of the relevant transactions is listed in **Annexure-B**

III. **Documents with preservation period other than those mentioned in (2) above:**

All those documents which are required to be preserved in accordance with the provisions of applicable Act, Rules, Regulations, Guidelines, Circulars, Notifications etc. for a preservation period of other than those mentioned in 1 & 2 above shall be preserved accordingly.

3.1.2 Mode of Preservation

- ✓ Records / documents may be preserved either physically or in electronic form.
- ✓ An external agency can also be used for the purpose of preserving documents.
- ✓ The preservation location for physical documents will be the concerned department. If the location is other than the concerned department, the same may be documented and kept in a file for reference purpose in the respective department.
- ✓ In case of critical documents which need to be preserved for very long periods or permanently, the same will be preserved in a good condition and stored safely.
- ✓ The preservation location for electronic documents will be the computer systems, data storing devices, server of the Company and/ or the server of any third-party vendor/ service provider having appropriate security and safety measures.
- ✓ The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the documents.

- ✓ The preserved documents shall be accessible at all reasonable times. Access may be controlled by the respective functional head of the concerned department, so as to ensure integrity of the documents and prohibit unauthorized access.

3.1.3 Documents to be made available on the website of the company

I. As required under the SEBI Listing Regulations, the Company shall maintain a functional website containing:

- ✓ The basic information about the Company,
- ✓ All Information and / or documents as specified in the applicable provisions of the Companies Act, 2013,
- ✓ All information and/or documents as specified under Regulation 46(2) of the SEBI Listing Regulations, to the extent applicable, shall be disclosed,
- ✓ All Information and / or documents as mentioned in Regulation 30 of the SEBI Listing Regulations on Material Events,
- ✓ All other Information and / or documents as required under the SEBI Listing Regulations**.**

II. The Company shall ensure that the contents of the website are correct.

III. The Company shall update any change in the content of its website within two working days from the date of such change in content.

IV. The information and/or documents uploaded on the website shall be available for the current financial year and for the preceding five financial years.

3.1.4 Authority & Responsibility

Regional Heads and other department heads of the Company shall be responsible for preservation of the documents in their respective region/department taking into account this policy prescribing the minimum period for preservation of documents and shall take decision to retain/preserve or destroy documents pertaining to their region/department keeping in view the ongoing or anticipated litigation(s), if any

3.1.5 Destruction of Records

Unless required to be preserved for a particular purpose like litigation or regulatory directive and upon expiration of the specified period of time for preservation as per

applicable laws and/or SEBI Listing Regulations, the document may be destroyed by the Company.

The functional head of the concerned department shall be responsible for taking into account the potential impact on preservation/destruction of the documents in their work area and their decision to retain/preserve/ destroy documents pertaining to their area of work.

The modes of destruction of records can include methods like shredding, recycling, delete or destroy electronically stored data etc. or any other mode as permissible by law.

4. AMENDMENTS AND UPDATES

This Policy may be reviewed and amended by the Board from time to time, as deemed necessary or in line with applicable laws, regulations, or guidelines. In case of any regulatory changes inconsistent with this Policy, the provisions of such regulatory updates shall prevail.

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Annexure A

Documents / Record whose preservation shall be permanent in nature

Sr. No.	Documents / Records
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, 2013
5	Register and Index of Members, debenture-holders, if any or other security holders, if any
6	All the statutory register as per Companies Act, 2013
7	Files relating to premises viz. Title Deeds/Lease Deeds of owned premises/land and building, etc. and related Ledger / Register
8	Authorization / licenses obtained from any statutory authority
9	Policies of the Company framed under various regulations
10	Register of disposal of records
11	Such other records as may be required under any law from time to time

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Annexure B

Documents / Record to be preserved for a minimum period of eight years

Sr. No.	Documents/Records
1	Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act, 2013
2	Annual Returns as per Companies Act, 2013
3	Register of Deposits as per Companies Act, 2013
4	Register of Allotment (from the date of each allotment) as per Companies Act, 2013
5	Annual financial statements including: - Annual accounts - Directors report - Auditors report
6	Books of accounts including Vouchers / Voucher register as defined under the Companies Act, 2013
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, 2013
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 SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

#This policy was reviewed and approved by Board of directors in their meeting held on 21/05/2025#