A. K. Capital Finance Limited

POLICY FOR PRESERVATION OF DOCUMENTS

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TITLE:

This Policy shall be called ***'Policy for Preservation of Documents'***.

COMMENCEMENT:

This Policy shall be effective from May 06, 2017.

LEGAL FRAMEWORK:

Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") imposed certain obligations and disclosure requirements on all listed entities, one of the common obligations for all listed entities pursuant to Regulation 9 being to formulate and put in place a policy for preservation of documents.

The Board of Directors of A. K. Capital Finance Limited ("the Company") is required to formulate a policy for "Preservation of Documents" to comply with the requirements of Regulation 9 of the Listing Regulations.

DEFINITIONS:

"Audit Committee" means Audit Committee constituted by the Board of Directors of the Company, from time to time, under Section 177 of the Companies Act, 2013 and the Listing Agreement.

"Board of Directors" or ***"Board"*** means the Board of Directors of A. K. Capital Finance Limited, as constituted and amended from time to time.

"Company" means A. K. Capital Finance Limited. (AKCFPL)

"Documents" Documents shall mean all papers, records, files, books, tapes, CDs, DVDs, electronic storage devices etc., and the like as required to be maintained under any law or regulation for the time being in force.

"Listing Regulations" Listing Regulations shall mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

POLICY:

This policy sets the standards for managing, storing and preservation of documents of the Company broadly classified in the following two categories:

A. The documents of a permanent nature (listed in Annexure 1) shall be maintained and preserved permanently by the Company subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modifications, amendments, additions, deletions in the documents shall also be preserved permanently by the Company.

B. The documents to be maintained and preserved for a specified time period after completion of the relevant transactions (listed in Annexure-2) shall be preserved by the Company for the term 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.

Provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved for a term not less than eight years.

Provided further that the Company may keep the documents as specified above in an electronic mode.

ROLES AND RESPONSIBILITIES:

The respective Departmental Heads of the Company shall be responsible for maintenance, preservation and destroying of documents in respect of the areas of operations falling under the charge of each of them, in terms of this policy.

GENERAL:

Notwithstanding anything contained in this policy, the Company shall ensure compliance with any additional requirements as may be prescribed under any laws/regulations either existing or arising out of any amendment to such laws/regulations or otherwise and applicable to the Company, from time to time.

DESTRUCTION OF DOCUMENTS:

After the expiry of the statutory retention period, the preserved documents may be destroyed in such mode under any instructions approved by the department head(s). Destruction of documents as a normal administrative practice will also be followed for the records which are duplicate/unimportant/irrelevant.

This applies to both Physical and Electronic Documents.

COMMUNICATION AND DISSEMINATION OF THE POLICY:

For all new Employees, a copy of this policy shall be handed over as a part of the joining documentation, along with other HR related policies. For all existing Employees and Directors, a copy of this policy shall be posted on the intranet and the web-site of the Company.

AMENDMENTS:

The Board of Directors of the Company may subject to applicable laws is entitled to amend, suspend or rescind this Policy at any time. Any difficulties or ambiguities in the Policy will be resolved by the Board of Directors in line with the broad intent of the Policy. The Board may also establish further rules and procedures, from time to time, to give effect to the intent of this Policy and further the objective of good corporate governance.

ANNEXURE I

Documents whose preservation shall be permanent in nature

Sr. No	Nature of Document(s)
1	Registration Certificates
2	Licenses & Statutory Approvals
3	Statutory Registers required under applicable laws
4	Audited financial statements
5	Minutes of General Meeting
6	Minutes of Board Meeting
7	Minutes of various Committee Meetings
8	Material Agreements/Contracts
9	Orders issued by Courts/Statutory bodies
10	Investment Documents/proofs including certificates etc.
11	Any other document as may be required to maintain permanently in terms of applicable law(s), maintained and preserved from time to time.

ANNEXURE II

Documents with preservation period of not less than eight years after completion of the relevant transactions

Sr. No	Nature of Document(s)
1	Books of Accounts
2	Annual Return(s)
3	Personnel Documents
4	Insurance Policies/ Claims under various policies
5	Correspondences with Departments/shareholders
6	Non-Statutory Registers/Documents
7	Films, Videos, CDs, DVDs, tapes etc.
8	Any other document as may be required to maintain in terms of applicable law(s), maintained and preserved from time to time.

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Version	Adoption/Amendment of the Policy	Board Meeting date
1	Adoption of the Policy	May 06, 2017

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Reviewed on 11-May-2024