A. K. CAPITAL SERVICES LIMITED

(CIN: L74899MH1993PLC274881)

POLICY FOR PRESERVATION AND ARCHIVAL OF DOCUMENTS

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A. K. CAPITAL SERVICES LIMITED

POLICY FOR PRESERVATION AND ARCHIVAL OF DOCUMENTS

1. INTRODUCTION:

Pursuant to the provisions of Regulation 9 of the SEBI (Listing obligations and Disclosure Requirement), Regulations, 2015 ("**Listing Regulations**"), every listed Company is required to prepare, maintain and adhere to the policy on preservation of documents.

In addition to above, the Company also understands that the all the documents shall be archived in a systematic manner once the same are not required to be preserved. Accordingly, this policy document also provides for method of archiving the data. Archival Policy as referred to in Regulation 30 (8) of the Listing Regulations forms part of this Policy.

2. DEFINITIONS:

Act	Shall mean Companies Act, 2013 and the rules framed there under (as amended from time to time)
Applicable Laws	Shall mean all the laws applicable in India for the time being in force.
Board or Board of Directors	Shall mean Board of Directors of A. K. Capital Services Limited
Company	Shall mean A. K. Capital Services Limited
Document	Anything in writing is document. It may consist of letters, figures, marks or any combination thereof written upon any substance for the purpose of recording that matter, including electronic record.
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	means any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, space on electronic cloud, or any other form of storage and retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it.
Listing Regulations	Shall mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time)
Policy	Shall mean Policy for Preservation and Archival of Documents
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.

The words and phrases used in this Policy and not defined here shall derive their meaning from the Applicable Law.

3. SCOPE:

This policy is applicable to all the documents/records maintained by the Company in physical and electronic mode.

The documents/records not covered under this Policy shall be preserved and maintained in accordance with the provisions of Applicable Laws.

4. INTERPRETATION:

Terms that have not been defined in this policy shall have the same meaning assigned to them in the Companies Act, 2013, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and/or any other Act/Regulation as may be in force and as and when it is amended from time to time.

5. PRESERVATION OF DOCUMENTS:

The corporate records of the Company are important assets. Corporate records include essentially all records, whether paper or in electronic form. A record may be in the form of a memorandum, an e-mail, a contract or a case study and includes computerized desk calendar, an appointment book or an expense record etc. The law requires the Company to maintain certain types of corporate records either permanently or for a specified period of time. Failure to retain the records could subject the employees and the Company to penalties and fines, cause the loss of rights, obstruct justice, adversely impact potential evidence in a lawsuit, place the Company in contempt of court, or seriously disadvantage the Company in litigation.

The Company expects all employees to fully comply with this Policy, provided that all employees should note the following general exception to any stated destruction schedule: If an employee has reasons to believe, or the Company informs the employee concerned, that Company records are relevant to litigation, or potential litigation (i.e. a dispute that could result in litigation), then the employee must preserve those records until the Legal or Respective Department determines that the records are no longer needed. This exception supersedes any previously or subsequently established destruction schedule for those records. If an employee(s) believe that exception may apply, or has any question regarding the possible applicability of that exception, he/she may contact the Legal Department.

Broadly, there are two kinds of Company records:

a. The documents of a permanent nature,
b. The documents to be maintained and preserved for a specified time period after completion of the relevant transactions ("**Temporary Records**")

6. DOCUMENTS TO BE MAINTAINED AND PRESERVED FOR A SPECIFIED TIME PERIOD AFTER COMPLETION OF THE RELEVANT TRANSACTIONS (TEMPORARY RECORDS):

Temporary records include all documents that are intended to be superseded by final or permanent records, or which are intended to be used only for a limited period of time, including, but not limited to written memoranda and dictation to be typed in the future, reminders, to-do lists, reports, drafts, and inter office correspondence regarding a client or business transaction.

Temporary records can be destroyed or permanently deleted if in electronic form when a mandate or matter closes or permanent records are made/ finalized relating to said subject matter.

The Employees may prefer to have copy of the temporary records for future reference subject to compliance of applicable laws and internal policy of the Company.

7. DOCUMENTS OF PERMANENT NATURE:

Retained records include all documents that are not superseded by modification or addition, including but are not limited to documents given (or sent via electronic form) to any third party not employed by the Company, or to any government agency; auditors, regulators, consultants and advisors, final memoranda and reports; correspondence; minutes; specifications; journal entries; all Government records, Licenses obtained / surrendered by the Company, any tax return filed by the Company, Certificates obtained from any Regulators, Regulatory Orders, etc.

8. RECORD RETENTION SCHEDULE:

Each Head of the Department shall identify and at all times maintain a schedule of temporary and retained documents.

a. Records as per the Companies Act, 2013

Records to be maintained permanently	**Records to be maintained for a period of 8 years (i.e. 8 financial years preceding the current financial year)**
Certificate of Incorporation, Memorandum and Articles of Association, as amended from time to time	Notices, agenda of the Board and Committees of the Board.
Statutory Registers	Books of Accounts
Minute Books of General Meetings, Board and Committee Meetings as per Companies Act, 2013	Copy of newspaper advertisement or publications
Postal Ballots	Statutory Forms with Annexures, including declarations signed by Directors and/ KMP

Circular Resolutions	Documents related to appointment/ resignation/ terms of appointment of KMP and/ Directors
Other documents mandated to be preserved permanently.	Documents related to dividend declared by the Company time to time
	Statutory disclosures / forms / returns filed with various regulatory authorities

b. SEBI (Merchant Bankers) Regulations, 1992

Records to be maintained permanently	**Records to be maintained for a period of 8 years (i.e. 8 financial years preceding the current financial year)**
Certificate of Registration issued by SEBI	Half Yearly Reports
Orders, if any, passed by SEBI with respect to Merchant Banking Activities.	Any other updates, information, clarification and documents furnished and/ received from SEBI
Any other documents as may be required to be maintained permanently in terms of the applicable Law, maintained and preserved from time to time.	List of Mandates accepted and documentation related thereto
	Agreements and/Contracts, communications and exchange of letters with clients relating to deals and/ transactions.

c. SEBI (Investment Advisers) Regulations, 2013

Records to be maintained permanently	**Records to be maintained for a period of 8 years (i.e. 8 financial years preceding the current financial year)**
Certificate of Registration issued by SEBI	Reports and returns submitted to SEBI
Orders, if any, passed by SEBI with respect to Investment Advisers Activities.	Any other updates, information, clarification and documents furnished and/ received from SEBI
Any other documents as may be required to be maintained permanently in terms of the applicable Law, maintained and preserved from time to time.	List of Mandates accepted and documentation related thereto
	Agreements and/Contracts, communications and exchange of letters with clients relating to deals and/ transactions.

Note: The Company has surrendered its Investment Advisers license on July 22, 2024. Securities and Exchange Board of India (SEBI) and BSE Administrative and Supervision Limited (BASL) have approved the application for the surrender of the Certificate of Registration to act as an Investment Adviser.

d. SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Records to be maintained permanently	**Records to be maintained for a period of 8 years (i.e. 8 financial years preceding the current financial year)**
Listing Agreements signed with Stock Exchanges	Disclosures/ Reports and returns submitted to SEBI/ Stock Exchanges
Orders, if any, passed by SEBI/ Stock Exchanges with respect to Listing of Company	Any other updates, information, clarification and documents furnished and/ received from Stock Exchanges and/ SEBI

e. Legal Documents

Records to be maintained permanently	**Records to be maintained for a period of 8 years (i.e. 8 financial years preceding the current financial year)**
Documents relating to any property owned by the Company	Interim Orders shall be retained till a Final Order is received or for a period of 8 Years whichever is higher
Orders passed by any Court or Tribunal or any Authority or regulator or Judgment which are final in nature and cannot be superseded	Pleadings shall be retained for a period of 8 Years or till the matter has been disposed off, whichever is higher.
	Legal Memoranda and Opinions
	Other property Documents shall be retained for a period of 8 Years or for a period of 8 Years after the rights in such property ceases to exist, whichever is higher.

f. Documents filed with SEBI and/ Stock Exchanges

The following documents shall be preserved at least for a period of 8 Years (i.e. 8 financial years preceding the current financial year):

All disclosures of various intimations filed under:

i. SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011
ii. SEBI (Prohibition of Insider Trading) Regulations, 2015
iii. Prevention of Money Laundering Act, 2002
iv. RBI Circulars, Regulations and Bye-laws to the extent applicable.
v. All other applicable SEBI rules, regulations, circulars etc.

g. Taxation Related Documents

The books of account and other documents such as cash book, ledger, Bank Statement, Fixed Asset Register, Tax Returns, other Direct and indirect tax related Records, etc. shall be kept and maintained for period of 8 years from the end of the relevant assessment year: viz. 8 years

h. Employment /Personnel Record

The Company is required to keep certain documents relating to recruitment, employment and personnel information, performance review, action taken by or against any employee, complaints by or against any employee. These Documents relating to Employment or Personnel information shall be retained for a period of at least 8 years (i.e. 8 financial years preceding the current financial year).

i. Marketing and Sales Documents

The Company shall retain relevant marketing and sales Documents for a period of at least 8 Years (i.e. 8 financial years preceding the current financial year).

j. Intellectual Property Documents and Licenses

Intellectual Property Documents shall include, but shall not be limited to Copyrights, Trademarks, Patents etc. Intellectual Property Rights Documents that are owned by the Company shall be retained by the Company permanently. Licenses shall be retained till the time the validity of the License and for a period of 8 (Eight) Years thereafter or for a period of at least 8 Years (i.e. 8 financial years preceding the current financial year), whichever is higher.

k. E-MAIL POLICIES:

All electronic communication systems as well as all communications and stored information transmitted, received, or contained on the Company's information systems are the property of the Company.

E-mails relating to audit work papers and financial controls should be retained for at least 8 years (i.e. 8 financial years preceding the current financial year). All emails to the Company's Officers or Audit Committee relating to complaints on auditing, accounting, frauds or internal controls should be retained permanently. Any messages exchanged between the Company and third parties (such as consultants and auditors) should be archived, regardless of their content. Instant messages have the same status as e-mails and should be treated identically.

9. CONVERSION OF THE FORM IN WHICH THE DOCUMENTS ARE PRESERVED:

The physical documents preserved may be converted, whenever required or felt necessary, into electronic form to ensure ease in maintenance of records and efficient utilization of space.

10. DISPOSAL OF RECORDS:

Physical records disposed of pursuant to the retention periods specified in the Record Retention Schedule shall be disposed of using a cross-cut shredder. All the Departments shall adopt appropriate procedures to permanently dispose of any non-paper physical records, such as photographs or audio/video recordings. In the event that it is necessary to manually dispose of an electronic record, the IT Department shall use the "permanent delete" function to permanently dispose of electronic records.

11. ARCHIVAL OF DOCUMENTS:

In line with Company's Policy on Determination of Materiality of Events, this Policy and as per the Regulations, the Company shall disclose all such events to the Stock Exchanges and such disclosures shall be hosted on the website of the Company for a period of 5 years and thereafter the same shall be archived so as to be available for retrieval for a further period of three years by storing the same on suitable media.

Provided that, the Audio / video recordings shall be hosted on the website of the Company for 2 years and this audio / video recordings shall be preserved by company for 8 years as per the preservation policy.

Provided further that, the transcripts of post-earning / quarterly calls shall be available on website of the Company for 5 years and thereafter it shall be preserved by the company for 8 years as per the preservation policy.

12. COMPLIANCE:

Failure to comply with this Document Retention Policy may result in disciplinary action. Questions/Clarification/interpretation about this policy should be referred to the Legal and Compliance Department.

13. REVIEW OF POLICY:

This policy shall be subject to review at least once in the financial year. Any change in the applicable laws relating to maintenance and preservation of documents and records shall deem to be covered in this policy without any review. The changes in the policy shall be approved by the Board of Directors.

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