POLICY ON PRESERVATION OF DOCUMENTS

POLICY ON PRESERVATION OF DOCUMENTS

[Pursuant to Regulation 9 of the Securities and Exchange Board of India, (Listing Obligations and Disclosure Requirements) Regulations, 2015]

INTRODUCTION

In terms of Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Board of Directors (the "Board") of **DCW LIMITED** has adopted this Policy at its meeting held on February 12, 2016, for Preservation of Documents as required under applicable regulations.

The Companies Act, 2013 ("Act") and the Rules ("Rules") framed under the Act contain provisions for maintenance of various documents including registers and records by the Companies; the place at which such documents are to be maintained and the period for preserving such documents.

EFFECTIVE DATE AND POLICY ENFORCEMENT

The Policy shall be effective from 1st day of December, 2015.

PURPOSE OF POLICY

The corporate records of the Company are the important assets for the Company and hence, the Company seeks to access and manage its records effectively, and is obliged to create, maintain, preserve and dispose of records as per this Policy. The purpose of this document is to present a high-level policy statement for the Company regarding preservation of its documents in accordance with all the statutory and regulatory provisions applicable to the Company including the Act and Listing Regulations.

This policy categorizes the records that will be preserved permanently without any time limit and the records that will be preserved for specified period of time and outlines responsibilities to create, maintain and lawfully dispose of the records. It endorses the preservation of records in the Company's Archives.

OBJECTIVES

To determine preservation period for records/documents based on their reference value and legal requirements. The following aspects are considered while arriving at the preservation period:

- Company's own information retrieval needs (reference value)
- Statutory requirements under respective statutes;
- Litigation requirements;

- To ensure easy retrieval;
- To ensure that unwanted records do not occupy storage space;
- To ensure Effective Corporate Governance and risk management;

DEFINITIONS

i. **"Act"** means the Companies Act, 2013;

ii. **"Articles"** means the Articles of Association of a company as originally framed or as altered from time to time or applied in pursuance of the Act;

iii. "**Applicable Law**" means any law, rules, circulars, guidelines or regulations issued by the Securities and Exchange Board of India (SEBI) and Ministry of Corporate Affairs (MCA).

iv. **"Board"** means the Board of Directors of the Company;

v. **"Company"** means "**DCW LIMITED**";

vi. "**Documents**" refers to papers, records, files, tapes, notes, agreements, notices, agenda, circulars, advertisements, declarations, forms, minutes, registers, correspondences challans, CDs, DVDs, electronic storage devices, audio/video recordings or any other record required under or in order to comply with the requirements of any Applicable Law, whether issued, sent, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in Electronic Form.

vii. "**Electronic Form**" means any electronic device such as servers, computer, laptop, compact disc, pen drive, 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.

viii. "**Key Managerial Personnel**" (KMP) means:

a. Chief Executive Officer and / or Managing Director
b. Whole-time Director
c. Chief Financial Officer
d. Company Secretary
e. Such other officer as may be prescribed

ix. **"Listing Regulations"** means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

x. "**Memorandum**" means the Memorandum of Association of a company as originally framed or as altered from time to time in pursuance of any previous company law or of this Act.

xi. **"Policy"** means this Policy on Preservation of Documents of the Company;

xii. **"Records"** in relation to this policy includes accounting records, "book and paper" and "book and paper" as defined in clause 12 of section 2, books of account as defined in clause 13 of section 2 of the Companies Act, 2013 and statutory and other documents of material significance.

xiii. "**Stock Exchanges**" means BSE Limited and National Stock Exchange of India Limited.

Any other term not defined herein shall have the same meaning as prescribed to it under the Companies Act, 2013, Listing Agreement, Listing Regulations framed by the Securities Exchange Board of India or any other relevant regulation/legislation applicable to the Company.

SCOPE OF THE POLICY

This Policy provides a framework for ensuring that official records and documents are adequately maintained and protected. This policy covers all records and documents created, received, managed and retained by the Company in any format or medium. The records which are not required to be retained permanently shall be disposed off according to this Policy. This Policy covers records retained at the Company's own location and/or at the locations of the Registrars and Share Transfer Agents appointed by the Company.

AUTHORITY AND RESPONSIBILITY

Pursuant to the Listing Regulations, this Policy has been established and approved by the Board of Directors in its meeting held on February 12, 2016 and amended as on August 13, 2026.

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.

CLASSIFICATION OF RECORDS

Based on the requirement and for the purpose of effective management, the period for which the records of the Company shall be maintained have been classified into following categories:

I. Documents whose preservation shall be permanent in nature as given in **Annexure A** attached to this Policy.

II. Documents whose preservation shall be atleast for 8 years after completion of the relevant transactions as given in **Annexure B** attached to this Policy.

III. Documents other than those specified in **Annexure A** or **Annexure B**, which are required to be maintained as per statutes after completion of the relevant transactions as given in **Annexure C** attached to this Policy.

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

While prescribing different time periods for preservation of records, the following aspects have been taken into account:

(a) Compliance with statutory and regulatory requirements.
(b) Requirements of SEBI/RBI/MCA officials to have access to certain records.
(c) Requirements of internal and external auditors to have access to certain records.

The documents or records not covered by this Policy shall be maintained by the Company for the time period specified for their preservation under any statute or regulation, for the time being in force.
If a law suit or any other proceeding involving the Company is pending or reasonable foreseeable, the documents relevant to such litigation or proceeding shall be retained and preserved as per the directions of the Court, Tribunal or Adjudicating Authorities. All retention periods under the policy shall be suspended with respect to such documents.

RESPONSIBILITY

The head of department will be responsible for the maintenance, preservation and destruction of records pertaining to the respective departments.

As per Rule 28(1) of Companies (Management and Administration) Rules, 2014, the Managing Director, Company Secretary or any other director or officer of the company as the Board may decide, shall be responsible for the maintenance and security of electronic records.

All staff and management of the Company shall assist in implementing this Policy as appropriate to their respective roles and responsibilities.

LOCATION OF RECORDS

As mandated by the Companies Act, 2013 or under any other statute, certain records shall be located at the registered office of the Company. The records for which no specific place has been specified under any statute may be maintained at the corporate office of the Company or at any other place as may be, decided by the officers of the Company considering their utilization and usefulness.

RECORD RETENTION SCHEDULE

The records referred to in Annexure A of this Policy shall be maintained permanently and the records which are required to be preserved permanently on the website of the Company shall be preserved in line with the Archival Policy of the Company.

DESTRUCTION OF DOCUMENTS

After the expiry of the statutory retention period, the preserved documents in any medium may be destroyed in such mode under any instructions approved by the department head(s), in the presence of a person authorized for the purpose, who shall ensure their destruction in accordance with practices that preserve the security of the information contained in them.

Destruction of documents as a normal administrative practice will also be followed for the records such as:

i. recycle non confidential paper records
ii. shred or otherwise render unavailable confidential paper records or
iii. delete or destroy electronically stored data.

The Department will maintain a list of the records deleted or destroyed, which shall be signed by the person authorized for the purpose.

The IT Department shall maintain a procedure to delete the electronic records that are no longer required to be retained, from back-up servers and for appropriately purging emails no longer required to be maintained.

The Company shall maintain a register of disposal of records in the custody of the Company Secretary and Compliance Officer of the Company, wherein the brief particulars of the records disposed of shall be entered.

The Company shall endeavour to preserve all the documents enlisted in accordance with this Policy. However, the Company shall not be liable for any destruction of documents due to causes beyond its reasonable control, including, but not limited to, governmental actions, fire, civil disturbances, natural disasters, vis major or other acts of God.

SUSPENSION OF RECORDS DISPOSAL IN THE EVENT OF LITIGATION/CLAIMS

In the event the Company is served with any notice for documents from any statutory authority or any litigation is commenced by or against the Company, then the disposal of documents including e-mail, which is related to the matter of notice/litigation, etc. shall be suspended until such time the matter is settled or resolved or disposed off. The Company Secretary and Compliance Officer shall immediately inform all employees of the Company for suspension of further disposal of Documents.

RECORD APPRAISAL

The Company shall at regular intervals carry out the appraisal of the records preserved as per this Policy. The purpose of the appraisal process shall be to ensure that the records are examined at the appropriate time to determine;

i. whether or not they are worthy of archival preservation;
ii. whether they need to be retained for a longer period as they are still in use; or
iii. whether they should be destroyed.

The appraisal of records shall be undertaken only after the approval of the Company Secretary and Chief Financial Officer of the Company.

AMENDMENTS

The Board may subject to the applicable laws amend any provision(s) or substitute any of the provision(s) with the new provision(s) or replace this policy entirely with a new policy. However, no such amendment or modification shall be inconsistent with the applicable provisions of any law for the time being in force.

COMMUNICATION AND DISSEMINATION OF THE POLICY

Copy of this policy shall be circulated to all the Director of the Company and communicated to the employees. The new employees shall be informed about the policy.

This policy as amended from time to time shall be made available at the Website of the Company.

COMPLIANCE OFFICER

The Company Secretary of the Company shall be the Compliance Officer of the Company.

CONTACT PERSONNEL

For queries related to this Policy, please write to us at: legal@dcwltd.com.

LIMITATION OF SCOPE OF THE POLICY

In the event of any conflict between the provisions of this Policy and of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 or the Companies Act, 2013 or any other statutory enactments, rules, or any other law applicable to the Company, the provisions of such regulations, Acts or statutory enactments, rules shall prevail over this Policy.

REVIEW OF THE POLICY

This policy shall be subject to review by the Board as may be deemed necessary and in accordance with any regulatory amendments.

Annexure – A

Documents / Record whose preservation shall be permanent in nature

The Company shall permanently preserve the following documents 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:-

A) Companies Act, 2013:

- Memorandum and Articles of Association as amended from time to time.
- Certificate of Incorporation
- Certificate for commencement of business
- Common Seal, if any
- Register of Contracts with Related Parties.
- Register of Directors and KMPs and the securities held by them.
- Register of Loans, Guarantees, Security and Investments made by the Company.
- Register of investments not held in its own name by the Company, if any
- Register and Index of Members.
- Foreign Register of Members, if any
- Register of contracts or agreements in which Directors are interested.
- Register of Charges
- Minutes of the Board, Committees of the Board and General Body meetings including meeting conducted through Postal Ballots.
- Resolutions passed by Circulation.
- Books and Papers of Amalgamated Companies
- Audited Financial Statements
- Register of Renewed and Duplicate Share Certificate
- Register of Transfers and Transmission of shares / Debentures and other securities
- Stamp duty challan on share certificates
- Certificates obtained from various statutory authorities
- Register of disposal of records

B) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

- Listing Agreement executed with the Exchanges.
- Trading approval relating to listing of securities.
- Offer documents for Public Issues and Private placement of securities filed with Securities and Exchange Board of India.
- Policies of the Company
- Transcripts of the Investor Meets or calls

C) Depositories Act:

- Agreements made by the Company with Depositories.
- Confirmation of all Corporate Actions in respect of allotment of securities.
- Intimation on allotment of International Securities Identification Numbers (ISIN) for securities issued.

D) Others:

- Files relating to premises viz. Title Deeds/Lease Deeds of owned premises/land and building, etc. and related Ledger / Register
- Register of Records and Documents destroyed.
- Personal files of all employees

E) Such other records as may be required under any law from time to time.

Annexure – B

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

The following documents 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:

A) Companies Act, 2013:

- Register of Buy-back of Securities from the date of completion of buy-back
- Notices, Agenda and Notes to agenda and Attendance Register of the Board, Committees of the Board General Meetings and Postal Ballots.
- Register of Proxies.
- Instrument creating Charge or Modification thereof – 8 years from the date of satisfaction of charge
- Register of Debenture Holders and Debenture Trust Deed from the date of its redemption.
- Books of Accounts including vouchers and bills.
- Annual Returns together with the Annexures.
- Scrutinizer's Report on Postal Ballot and AGM.
- Documents relating to appointment of Managerial Personnel.
- Dividend reconciliation statement till the time the dividend is transferred to IEPF.
- Correspondence with shareholders
- Return of declaration in respect of beneficial interest in any share
- Various Forms and returns filed with the Authorities.
- Postal Ballot forms
- Register of Power of attorneys, if any
- Scrutinizer's Reports on voting at General Meetings/ Postal Ballot
- Newspaper cuttings of notices of Board Meeting and Financial Results
- Investor meet presentations
- Directors' Report
- Auditors' Report
- Notice of Interest by Directors and Key Managerial Personnel
- Register of Deposits
- Certified copy of the order of any court or Tribunal confirming reconstruction and amalgamation of companies, Schemes, Arrangements or contract involving transfer of shares, reduction of share capital and certified copy of the order and minute, cancellation or variation of shareholders' right, compromises and arrangements with creditors and members and copy of orders in appeal.

B) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

- All reports filed with the stock exchanges from time to time.
- All disclosure of various events and Press Releases.
- Intimations of Board Meetings.

C) Documents filed with the Stock Exchanges under SEBI Regulations:

- All disclosures and intimations filed under:
  - SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011.
  - SEBI (Prohibition of Insider Trading) Regulations, 2015.
  - All disclosures and intimations filed under SEBI (Share Based Employee Benefit) Regulation, 2014 and SEBI (Employee Stock Option Scheme and Stock Purchase Scheme) Guidelines 1999.

D) Accounts and Finance Records:

- Books of Accounts, Ledgers & Vouchers
- Investment Records
- Engagement letters from Auditors

E) Tax Records

- Excise Returns, Income Tax Returns, Sales Tax/ VAT Returns, Service Tax Return.
- Documents, Challans and other details/correspondence related to Excise, Income Tax, Sales Tax/ VAT, Service tax

F) Others

- Payroll Records, Employee deduction authorizations, attendance records, employee medical records, leave records, Pension and retiral related Records of employees

H) Such other records as may be required under any law from time to time**.**

ANNEXURE – C

Documents / Records other than specified in Annexure- A and Annexure- B

A) Documents as per Secretarial Standards

- Proof of sending Notice of the meetings of the Board / Committee and General meetings and its delivery **– 3 years**
- Proof of sending Agenda and Notes on Agenda and their delivery- **3 years**
- Proof of sending draft Minutes of the Board / Committee and its delivery - **3 years**
- Proof of sending signed Minutes of the Board / Committee and its delivery- **3 years**

B) As per Companies Act, 2013

- All books and documents relating to the issue of share certificates, including the blank forms of share certificates – **Minimum 30 years**, where it relates to disputed cases, than shall be preserved permanently
- All certificates surrendered to Company shall immediately be defaced by stamping or printing the word "cancelled" in bold letters- **3 years**
- Tape recording(s) or other electronic recording mechanism used for Board meetings held through video conferencing or audio-visual means - **At least upto the time of completion of audit of that particular year**
- Miscellaneous **–** Register and Index of Debenture-holders, if any **(15 years after the redemption of debentures)**

C) Such other records as may be required under any law from time to time.