

DHANUKA AGRITECH LIMITED

POLICY ON PRESERVATION OF RECORDS AND ARCHIVAL POLICY **(Effective w.e.f. 2nd February, 2024)**

Dhanuka Agritech Limited ('DAL' or 'the 'Company') recognizes the importance of preservation of documents & records and considers it as one of the fundamental tool for an organization to conduct its business operations effectively.

1. Preamble, Objective and Scope

In terms of Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations"), every listed company is required to have a policy for preservation of documents & records. As per Regulation 30, all information disclosed to stock exchange(s) by a listed company is required to be hosted on its website for a minimum period of five years and thereafter as provided in its archival policy.

Various statutes including corporate laws, Securities laws, Tax laws, Labour laws, Telecommunication laws etc., also require the companies to maintain specified documents & records either permanently or upto a prescribed time period.

To comply with the above applicable requirements and in order to ensure good system for preservation and archival of documents & records, the Board of Directors of the Company adopts this Policy for preservation and archival of documents & records ("Policy").

The Policy classifies the documents & records in the following two categories:

- (i) Documents & records whose preservation shall be permanent in nature; and
- (ii) Documents & records which need to be preserved for not less than eight years after completion of the relevant transaction(s):

This Policy ensures that necessary documents & records are preserved and properly maintained and the documents & records which are no longer required are disposed-off in an appropriate manner with due approvals.

This Policy applies to all documents & records maintained by the Company in physical form or electronically stored in computer or in any other electronic devices or transcribed information of any type whether expressed in ordinary or machine language at all locations of the Company in or out side India and shall also include emails, etc.

2. Preservation of Documents & Records

This Policy sets the standards for preservation of documents of the Company, broadly classified in the following categories, which may be preserved, in physical and / or electronic mode:

Illustrative list of documents & records whose preservation shall be permanent in nature:

- a) Memorandum of Association and Articles of Association;
- b) Certificate of Incorporation;
- c) Minutes Books of Board Meetings, General Meetings and Committees' Meetings;
- d) Statutory Registers, including register of members and Index thereof as per Companies Act;
- e) Licenses and key approvals from the Statutory Authorities including Department of Telecommunications (DoT);
- f) Annual Reports;
- g) Property documents owned by Company;
- h) Orders passed by any Court or Tribunal or any Authority or Judgment which are final in nature and cannot be superseded;

- i) Copyrights, Trademarks, Industrial designs and Patents etc. owned by Company;
- j) All acquisitions and merger related papers
- k) All other documents which are required to be preserved permanently in accordance with the provisions of applicable Act, rules, regulations, guidelines, circulars, and notifications etc. as may be applicable to the Company from time to time.

All modifications, amendments, additions, deletions to the above documents shall also be preserved permanently by the Company.

Illustrative list of documents & records to be preserved for not less than eight years after completion of the relevant transaction(s):

- a) Financial Statements, Books of accounts and tax records viz. documents concerning tax assessment, vouchers and bills, tax filings, tax returns, proof of deductions, appeal preferred against any claim made by the relevant tax Authorities, shall be maintained for a period of 8 (eight) years from end of the relevant assessment year or till the disposal of the appeal against any demand by the highest authority, whichever is later;
- b) Annual Returns, Attendance registers, notices, scrutinizer's report, agenda, notes to agenda and other related papers of general meetings, board meetings and various committee meetings;
- c) Disclosures of Interest received from Directors;
- d) Register of transfer and transmission of shares
- e) Register of renewed and duplicate certificates
- f) Documents relating to appointment of Managerial Personnel
- g) Copy of filings and returns that are not permanent in nature, under the provisions of the Companies Act 2013 / SEBI Regulations / other laws;
- h) Employment / Personnel record in case of employees of the Company;
- i) All Press Releases and publicly filed documents;
- j) Legal Memoranda and Opinions;
- k) All contracts shall be retained for a period of 8 (eight) Years after the expiry of the term of the contract unless such contract has been a subject matter of dispute in which case the contract and all other related communications / documents shall be preserved for a period of 8 (eight) years after such dispute has been finally adjudicated and the order / judgment cannot be superseded or has not been appealed against within the limitation period;
- l) In case any document is required for the purpose of any legal dispute, litigation, proceedings etc. such records shall not be disposed-off and shall be maintained for a minimum period of 8 years from the date of final conclusion of such legal dispute, litigation or proceedings etc;
- m) All other documents which are required to be preserved for not less than 8 years in accordance with the provisions of applicable Act, rules, regulations, guidelines, circulars, and notifications etc. as may be applicable to the Company from time to time.

Other Documents & Records:

All other documents & records not mentioned above shall be preserved in accordance with the provisions of applicable Act, rules, regulations, guidelines, circulars and notifications etc. and where no time period is prescribed, shall be preserved for a minimum period of 8 (eight) years.

3. Archival Policy:

The Company shall at all times maintain a functional website. The website shall contain information about the Company, its business and the services provided by it, all press releases, key contact details etc. and shall also contain such information, documents, disclosures etc. as are prescribed under various statutes to be uploaded on it. All the contents of the website shall be correct.

Pursuant to regulation 30(8) of SEBI LODR, the information and / or documents uploaded on the website shall be maintained for a period of five years from the date of upload or till the information are relevant,

whichever is later. Thereafter, the information and / or documents can be removed from the main website. The backup of the information and / or documents which are removed from main website shall be preserved for a minimum period of 3 years and thereafter can be deleted / disposed-off permanently from the server.

4. Disposal of documents & records

After expiry of minimum period as mentioned in this Policy, the same may be disposed-off by the respective function / department. The respective owner responsible for destruction shall ensure that documents & records are disposed-off in an effective manner that leaves no possibility for reconstruction of the records and information contained therein. Appropriate methods for destroying / disposing of paper records viz. incinerating, shredding, pulping etc. be used. Electronic data contained on servers and hard drives shall be deleted and overwritten.

The details of the Documents destroyed, shall be recorded in the Register to be maintained by the respective Authorized Person within the respective department wherein the brief particulars of the documents & records destroyed shall be entered in the format as prescribed in Annexure to this Policy.

5. Responsibility

The Head of respective departments of the Company shall be responsible for implementation of this Policy and shall also ensure that the employees understand the Policy and perform the processes and procedures to execute this Policy.

6. Policy Review and Amendment

Any change in the governing laws affecting the change in period of preservation of documents & records shall prevail over this Policy.

The Vice Chairman & Managing Director and the Company Secretary are severally authorized to amend the Policy to give effect to any changes / amendments notified by Ministry of Corporate Affairs, Securities and Exchange Board of India or any appropriate authority from time to time. Such amended policy shall be periodically placed before the Board for adoption and ratification.

REGISTER OF DOCUMENTS & RECORDS DISPOSED-OFF / DESTROYED
(Reference may be made to clause 4 of the Policy)

[illegible]