

ARCHIVAL POLICY FOR RETENTION OF DOCUMENTS

❖ Background

The Securities and Exchange Board of India (“SEBI”), vide its Notification dated September 2, 2015, has issued the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Regulations”). It is in this context that the Archival Policy for Retention of Documents (“the Policy”) is being framed and implemented.

❖ Objective of the Policy

The objective of this Policy is to comply with Regulation 30(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as mentioned below:

“The listed entity shall disclose on its website all such events or information which has been disclosed to stock exchange(s) under this regulation, and such disclosures shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website.”

❖ Archival Policy

- The term “corporate records” are all paper or electronic records that are produced by an employee/officer of the Company on behalf of the Company, including but not limited to, memorandum, contracts, e-mails, time sheets, effort estimates and expense records.
- All employees are expected to fully comply with this policy.
- The policy should be reviewed periodically by the senior Management and amendments effected to subject to approval of the Board if and when practical difficulties are encountered. The senior management may also review the policy on document retention to comply with any local, state, central legislation that may be promulgated from time to time.
- In accordance with the provisions of the aforesaid Regulation;
 - The Company shall ensure that all the information that is statutory required to be displayed on the official website of the Company shall be hosted on the Company’s website (www.emkaytoolsltd.com) for a period of 5 years and thereafter will be archived for a period of 1 year.

- Books of accounts and Tax records should be retained for at least eight (8) years following the completion of the relevant transactions or assessment year for which the records were last used.
- Documents relating to the development and protection of intellectual property rights should be maintained for the life of such intellectual property right.
- All the Contracts, Legal statements, press release, MOU's etc. to be kept for minimum of three (3) years following the expiry or termination of the same.
- Minutes of meetings of the Board of Directors/ Shareholders meeting shall be maintained in perpetuity.
- All the other records not specifically covered above shall be preserved at least for 5 years from their execution date.

❖ **Effective Date**

The Policy, as approved by the Board of Directors in their duly convened meeting, shall be effective from September 20, 2024.
