



DMCC SPECIALITY CHEMICALS LIMITED
(Formerly known as "The Dharamsi Morarji Chemical Company Limited")

Policy on Preservation of Documents and Archival

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Introduction

Securities and Exchange Board of India (SEBI) has notified SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) on 2nd September, 2015 vide Notification No. SEBI/ LAD-NRO/ GN/ 2015-16/013 read with Circular No. CIR/ CFD/ CMD/ 4/2015 dated 9th September 2015.

Requirement

Regulation 9 of the Listing Regulations requires the listed companies to formulate a Policy on Preservation of Documents, duly approved by its Board of Directors. The Board of Directors of ¹DMCC Speciality Chemicals Limited (Formerly known as "The Dharamsi Morarji Chemical Company Limited") ('the Company') has accordingly approved this, Policy.

Objective

The Company recognises that all the documents, whether in physical or electronic mode, form an important and integral part of the Company's records. Accordingly, depending upon the importance, usefulness of the documents, this Policy has been devised to classify the documents into: -

- a) Those that are required to be preserved permanently;
- b) Those that are required to be preserved for a minimum period of eight (8) years after completion of relevant transactions.

Coverage

This Policy covers the documents as prescribed under the Companies Act, 2013 and the amendments made thereto including the Rules made thereunder, SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended from time to time, Accounts and Finance records and Tax records etc. The documents not specifically covered under this policy shall be preserved and maintained in accordance with the provisions of the respective acts, rules, guidelines and regulations as applicable under which those documents are maintained.

Documents

A. Following documents shall be preserved permanently:

- a) Memorandum and Articles of Association
- b) Certificate of Incorporation
- c) Minutes of Board and Committee Meetings
- d) Minutes of Shareholders' Meetings
- e) Register and Index of Members

- f) Listing Agreement executed with the stock exchanges
- g) Register of Charges
- h) Register of investments in securities not held in the name of the Company
- i) Register of renewed and duplicate certificates
- j) Register of contracts in which Directors are interested
- k) Register of Directors, Managing Director, Manager and Secretary
- l) Register of Directors' Shareholding
- m) Register of Inter-corporate loans and investments
- n) Register of transfer of shares
- o) Register of Transmission of shares
- p) Forms filed with Registrar of Companies (ROC)
- q) Annual Audited and Financial Statements
- r) Legal contracts entered into by the Company
- s) Litigation related documents till the final disposal of the cases.
- t) Property related documents
- u) Any other document required to be permanently preserved by the Company under any law for the time being in force

B. Following documents are required to be preserved for eight years from the date of the transaction:

- a) Books of Accounts, Ledgers & Vouchers
- b) Investment Records
- c) Attendance Register - Board and Committee Meetings
- d) Notice and Agenda of the Board and Committee Meetings
- e) Notices pertaining to disclosure of Interest by the Directors
- f) Annual Returns
- g) Correspondence with shareholders
- h) The instrument creating a charge or modification shall be preserved for a period of eight years from the date of satisfaction of charge by the Company
- i) Resolutions passed by circulation
- j) Disclosures under SEBI - Substantial acquisition of shares and Takeovers, Regulations
- k) Disclosures under SEBI - Prohibition of Insider Trading Regulations
- l) Postal Ballot forms
- m) Scrutinizer's Reports on voting at General Meetings/ Postal Ballot
- n) Newspaper cuttings of notices of Board Meeting and Financial Results
- o) Investor meet presentations
- p) Registers of Deposits, if any, shall be preserved for a period of not less than eight years from the financial year in which the latest entry is made in the register.
- q) Register of Employee Stock Option shall be preserved for a period of eight years.
- r) Engagement letters from Auditors
- s) Excise returns / Income tax returns, Sales Tax / VAT returns, Service Tax return, GST related documents / records.

- t) Documents, Challans and other details/correspondence related to Excise, Income Tax, Sales Tax/ GST.

Manner of preservation

The documents can be preserved manually or wherever possible, electronically as may be permitted by the applicable laws. The Company needs to ensure that the documents cannot be tampered with or altered, destroyed.

Custody of the documents

The relevant Head of Department shall be responsible for the custody of these documents.

Destruction of documents

For destruction of documents the Company shall follow the procedure as may be laid down by applicable laws for destruction of the documents.

Amendments / Review of the Policy

The Board of Directors is empowered to amend / review the Policy in accordance with the changes in laws or as and when they deem fit.

Footnotes

1 w.e.f. October 12, 2022, the name of the Company is changed from The Dharamsi Morarji Chemical Company Limited to **DMCC Speciality Chemicals Limited**. Hence the same is incorporated into the policy.