

# NIKKI GLOBAL FINANCE LTD.

Registered Office: 215, Delhi Chambers, Delhi Gate, Daryaganj, Central Delhi, New Delhi- 110002

CIN: L65999DL1986PLC024493 | GSTN:07AAACN0244LIZM

Web: [www.nikkiglobal.com](http://www.nikkiglobal.com) E-mail: [ngfltd@rediffmail.com](mailto:ngfltd@rediffmail.com)

## **POLICY FOR PRESERVATION AND ARCHIVAL OF DOCUMENTS**

### **1. PREAMBLE**

This Policy for Preservation, Retention and Archival of Documents (“Policy”) has been formulated to establish a structured framework for the maintenance, safeguarding, retention, archival and disposal of documents and records of the Company. The Policy aims to ensure that all records are maintained in an organized manner and are available for operational, legal, regulatory, and historical purposes.

The Policy is framed pursuant to the provisions of the Companies Act, 2013, the rules made thereunder, Regulation 9 and Regulation 30(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), and other applicable statutory requirements.

### **2. OBJECTIVES**

The key objectives of this Policy are as follows:

- To ensure systematic management and preservation of records and documents;
- To maintain complete and accurate records for statutory, legal and business purposes;
- To ensure protection of records against unauthorized access, tampering, loss or destruction;
- To provide a framework for the archival and disposal of records in compliance with applicable laws;
- To ensure disclosures hosted on the website of the Company are archived in accordance with regulatory requirements.

### **3. DEFINITIONS**

For the purpose of this Policy, unless the context otherwise requires:

#### **a. “Act”**

Means the Companies Act, 2013 and the rules framed thereunder, including any statutory modification or re-enactment thereof.

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## **b. “Applicable Law”**

Means any law, statute, regulation, circular, notification, guideline, standard or secretarial requirement applicable to the Company.

## **c. “Board”**

Means the Board of Directors of the Company.

## **d. “Document(s)”**

Means all papers, records, files, registers, agreements, forms, books, notices, returns, correspondences, electronic data, e-mails, audio recordings, digital records or any other information maintained in physical or electronic mode.

## **f. “Compliance Officer”**

Means the Company Secretary or such other officer designated by the Board for ensuring compliance with the SEBI Listing Regulations.

## **g. “Authorized Person”**

means any person authorized by the Board or the Company Secretary/Compliance Officer.

## **4. COVERAGE**

This Policy shall govern the preservation, maintenance, archival, and disposal of all records and documents maintained by the Company in physical and/or electronic form, including records maintained by its departments, offices, functional units, employees, officers, consultants, and authorized representatives, in accordance with applicable laws and regulatory requirements.

## **5. CLASSIFICATION OF DOCUMENTS**

Documents shall broadly be classified into the following categories:

### **5.1 Documents Prescribed under Applicable Law**

Documents required to be maintained under Applicable Law shall be preserved for the period stipulated under the respective law, rules, regulations, or statutory requirements.

### **5.2 Documents to be Preserved for a Specified Period**

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Where no specific period is prescribed under applicable law, the documents shall ordinarily be retained for a minimum period of eight (8) financial years from the date of creation or completion of the relevant transaction.

## 6. MODE OF MAINTENANCE AND PRESERVATION

### 6.1 Preservation in Physical and Electronic Form

The Company may maintain and preserve documents and records in physical form, electronic form or any other legally acceptable mode, depending upon the nature, utility and statutory requirement of such records.

### 6.2 Responsibility for Preservation

The responsibility for maintenance and preservation of documents shall vest with the respective department heads, officers or such other persons authorized by the Company, who shall ensure compliance with the requirements of Applicable Law and this Policy.

### 6.3 Safety and Security

All records and documents shall be preserved in a manner that ensures their security, integrity, authenticity and confidentiality. Adequate measures shall be taken to prevent unauthorized access, alteration, damage, loss, destruction or misuse of records maintained by the Company.

### 6.4 Accessibility

Records preserved under this Policy shall remain identifiable, retrievable and accessible whenever required for legal, regulatory, operational or audit purposes.

## 7. WEBSITE DISCLOSURES AND ARCHIVAL

### 7.1 Preservation on Website

All disclosures made to the stock exchange(s) under Regulation 30 and other applicable provisions of the SEBI Listing Regulations shall be hosted on the website of the Company for a minimum period of five (5) years.

### 7.2 Archival of Disclosures

After completion of the aforesaid period, such disclosures may be shifted to the archival section of the website and retained for such additional period as may be considered appropriate by the Company in accordance with applicable law.

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## 7.3 Retrieval of Archived Information

Archived information shall be maintained in a manner that enables reasonable retrieval whenever required for reference, verification or regulatory purposes.

## 8. CUSTODY AND CONTROL OF DOCUMENTS

The records and documents maintained under this Policy shall remain under the custody and supervision of the respective department, officer or personnel authorized by the Company for such purpose.

Such authorized personnel shall be responsible for ensuring proper handling, storage, protection and maintenance of records in accordance with the provisions of this Policy and Applicable Law.

In the event of resignation, transfer, retirement, change in role or cessation of employment of the concerned personnel, all documents, records, files, storage media, access credentials, passwords and other related information or assets in their control shall be duly handed over to the person designated by the Company.

## 9. DISPOSAL AND DESTRUCTION OF DOCUMENTS

### 9.1 Disposal Process

Documents whose retention period has expired may be disposed of in accordance with this Policy and applicable laws.

### 9.2 Approval for Destruction

Destruction of records shall be carried out only after obtaining approval from the authorized officer(s) or the department concerned.

### 9.3 Modes of Destruction

Documents may be destroyed through shredding, permanent deletion, erasure, incineration, or any other secure method ensuring confidentiality.

### 9.4 Record of Destruction

A proper record of documents destroyed shall be maintained, containing details such as:

- description of records;
- period covered;

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- mode of destruction;
- approving authority.

## 10. AUTHENTICITY OF RECORDS

Where any document is maintained in both physical and electronic mode, the original physical record shall ordinarily be considered as the primary and authentic record for all official, legal and regulatory purposes, unless otherwise permitted under Applicable Law.

## 11. CONVERSION OF DOCUMENTS

The Company may, wherever considered necessary or expedient, convert physical records and documents into electronic mode for efficient record management, operational convenience and optimum utilization of storage space.

The process of conversion and storage of documents in electronic form shall be undertaken under the supervision of authorized personnel and in compliance with the requirements of Applicable Law and internal control mechanisms of the Company.

## 12. REVIEW AND AMENDMENT

The Board of Directors or any Committee/Officer authorized by the Board may review, modify, amend, or replace this Policy from time to time in line with statutory amendments, regulatory requirements, or administrative considerations.

## 13. INTERPRETATION

Any question regarding the interpretation of this Policy shall be determined by the Board or the Compliance Officer in consultation with applicable laws and regulatory requirements.

In the event of any conflict between this Policy and any applicable law, the provisions of such law shall prevail.

## 14. EFFECTIVE DATE

This Policy shall become effective from the date of approval by the Board of Directors of the Company.