
ARCHIVAL POLICY

(Regulation 30(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015)

ARCHIVAL POLICY

1. INTRODUCTION

Regulation 30(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) requires every listed company to formulate an Archival policy for treatment of events /information disclosed to stock exchanges and hosted on the website of the company.

Accordingly, the Board of Directors of M. K. Sons Fine Jewels Limited has formulated and adopted this Archival Policy pursuant to the Listing Regulations in order to have a framework in place to ensure proper hosting of events and information disclosed to the Stock Exchanges pursuant to Regulation 30 of the Listing Regulations (collectively “Disclosed Information”)

2. PURPOSE & SCOPE

The purpose of this document is to formulate a policy for archival of the information’s and events communicated to the stock exchanges and hosted on the website under Regulation 30 of the Listing Regulations, the Company shall disclose on its website all such events or information which has been disclosed to Stock exchanges, and such disclosures shall be hosted and retained on the website of the Company for a minimum period of 5 (five) years and thereafter, as per this Policy. This Policy defines the time period for which material events likely to affect the working of the Company be disclosed on the Company’s website after the lapse of the aforementioned minimum period of five years.

3. DEFINITIONS

“**The Company**” means “**M. K. Sons Fine Jewels Limited**”.

“**Board of Directors**” or “**the Board**” means the Board of Directors of the Company, as constituted from time to time.

“**Listing Regulations**” means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

“**Policy**” means this Archival Policy, as amended from time to time;

“**Material Events**” means events as specified in Schedule III to the Listing Regulations and upon the occurrence of which a listed entity shall make disclosures to stock exchange(s) and host such disclosures on the listed entity’s website.

“**Website**” means www.mkjewels.in or any modification thereof.

4. ARCHIVAL PROCESS

- (i) All Events and information identified as material as per regulations on Disclosure of material events/ information and communicated to the stock exchanges shall be hosted on the website of the Company for a minimum period of five years and thereafter shall be archived. Subsequently, anyone intending to review archived information and events communicated to the stock exchanges may write to the Company Secretary and Compliance Officer of the Company.
- (ii) Depending upon the nature, materiality, impact and relevance of the material event, the disclosure of such material event can continue to remain hosted on the Company’s website for a longer period of time as decided by the Board from time to time.

- (iii) Disclosed information after more than five years, shall be kept in the archives of the Company for a period of 3 years. Anyone intending to review those disclosed archived information may write to compliance officer of the Company.
- (iv) In case the aforesaid disclosures are required by any applicable law or regulation or competent authority to be hosted for a period longer than that mentioned above, such disclosures shall be hosted on the website of the Company for such longer period, as approved by the Board from time to time.

Material events for their continued disclosure on the Company's website

Sl. No.	Material Event
Events which shall be disclosed without any application of the guidelines for materiality (Materiality Policy) as specified in sub-regulation Regulation 30(4) of SEBI (LODR) Regulations 2015.	
1	Acquisition(s) (including agreement to acquire), Scheme of arrangement (amalgamation/ merger/ demerger/restructuring), or sale or disposal of any unit(s), division(s) or subsidiaries of the listed entity or any other restructuring.
2	Issuance or forfeiture of securities, split or consolidation of shares, buyback of securities, any restriction on transferability of securities or alteration in terms or structure of existing securities including forfeiture, reissue of forfeited securities, alteration of calls, redemption of securities
3	Revision in Rating(s).
4	Outcome of Meetings of the Board of Directors held to consider the following: <ul style="list-style-type: none"> a. dividends and/or cash bonuses recommended or declared or the decision to pass any dividend and the date on which dividend shall be paid/dispatched; b. any cancellation of dividend with reasons thereof; c. the decision on buyback of securities; d. the decision with respect to fund raising proposed to be undertaken; e. increase in capital by issue of bonus shares through capitalization including the date on which such bonus shares shall be credited/dispatched; f. reissue of forfeited shares or securities, or the issue of shares or securities held in reserve for future issue or the creation in any form or manner of new shares or securities or any other rights, privileges or benefits to subscribe to; g. short particulars of any other alterations of capital, including calls; h. Financial results; i. Decision on voluntary delisting by the listed entity from stock exchange(s).
5	Agreements which are binding and not in normal course of business, revision(s) or amendment(s) and termination(s) thereof.
5A	Agreements entered into by the shareholders, promoters, promoter group entities, related parties, directors, key managerial personnel, employees of the listed entity or of its holding, subsidiaries or associate company, among themselves or with the listed entity or with a third party, solely or jointly, which, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the listed entity or impose any restriction or create any liability upon the listed entity, shall be disclosed to the Stock Exchanges, including disclosure of any rescission, amendment or alteration of such agreements thereto, whether or not the listed entity is a party to such agreements.
6	Fraud/defaults by promoters or key managerial personnel or by listed entity or subsidiaries or arrest of key managerial personnel or promoters.
7	Change in Directors, Key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary & Compliance Officer etc.), and Auditors
8	Appointment or discontinuation of share transfer agent.
9	Corporate debt restructuring.
10	One time settlement with a bank.
11	Reference to BIFR and winding-up petition filed by any party / creditors.

12	Issuance of Notices, call letters, resolutions and circulars sent to shareholders, debenture holders or creditors or any class of them or advertised in the media by the listed entity
13	Proceedings of Annual and extraordinary general meetings of the listed entity
14	Amendments to memorandum and articles of association of listed entity, in brief.
15	Schedule of Analyst or institutional investor meet and presentations on financial results made by the listed entity to analysts or institutional investors.
16	The events listed in Clause 16 of Para A of Schedule III of Listing Regulations, in relation to the Corporate Insolvency Resolution Process (“CIRP”) of a listed corporate debtor under the Insolvency Code
17	Initiation of Forensic audit: In case of initiation of forensic audit, (by whatever name called), the following disclosures shall be made to the stock exchanges by listed entities
18	Action(s) initiated or orders passed by any regulatory, statutory, enforcement authority or judicial body against the listed entity or its directors, key managerial personnel, senior management, promoters or subsidiaries, in relation to the listed entity, in respect of the following: (a) search or seizure; or (b) re-opening of accounts under Section 130 of the Companies Act 2013; (c) investigation under the provisions of Chapter XIV of the Companies Act, 2013.
19	Action(s) taken or orders passed by any regulatory, statutory, enforcement authority or judicial body against the listed entity or its directors, key managerial personnel, senior management, promoters or subsidiaries, in relation to the listed entity, in respect of the following: (a) suspension; (b) imposition of fine or penalty; (c) settlement of proceedings; (d) debarment; (e) disqualification; (f) closure of operations; (g) sanctions imposed; (h) warning or caution; or (i) any other similar action(s) by whatever name called along with the following details pertaining to the actions(s) initiated, taken or orders passed: i. Name of the authority; ii. Nature and details of the action(s) taken, initiated or order(s) passed; iii. Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority; iv. Details of the violation(s)/contravention(s) committed or alleged to be committed; v. Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.
Events which shall be disclosed upon application of the guidelines for materiality (Materiality Policy) referred Regulation 30(4) of SEBI (LODR) Regulations 2015.	
1	Commencement or any postponement in the date of commencement of commercial production or commercial operations of any unit/division.
2	Change in the general character or nature of business brought about by arrangements for strategic, technical, manufacturing, or marketing tie-up, adoption of new lines of business or closure of operations of any unit/division or subsidiaries
3	Capacity addition or product launch.
4	Awarding, bagging/ receiving, amendment or termination of awarded/bagged Orders /contracts not in the normal course of business.
5	Agreements (viz. loan agreement(s) (as a borrower) or any other agreement(s) which are binding and not in normal course of business) and revision(s) or amendment(s) or
6	Disruption of operations of any one or more units or division of the listed entity due to natural calamity (earthquake, flood, fire etc.), force majeure or events such as strikes, lockouts etc.
7	Effect(s) arising out of change in the regulatory framework applicable to the listed entity.
8	Litigation(s) / dispute(s) / regulatory action(s) with material impact.
9	Fraud/defaults etc. by directors (other than key managerial personnel) or employees of listed entity.
10	Options to purchase securities including any ESOP/ESPS Scheme.
11	Giving of guarantees or indemnity or becoming a surety for any third party.
12	Granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals.

13	Any other information/event viz. major development that is likely to affect business, e.g. emergence of new technologies, expiry of patents, any change of accounting policy that may have a significant impact on the accounts, etc.
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The Board at its discretion may increase or decrease the time period for continued disclosure of any of the material events.

5. REVIEW OF THE WEBSITE CONTENT

The website of the Company shall be periodically reviewed in order to ensure updation as per regulations amended from time to time.

6. AMENDMENT

Any change in the Policy shall be approved by the Board of the Company. The Board shall have the right to withdraw and / or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

In case if any provisions of the Policy are contrary to or inconsistent with the provisions of the Companies Act, 2013, rules framed thereunder and Listing Regulations (“Statutory Provisions”) then the Statutory Provisions shall prevail over the Policy to that extent and the Policy shall be deemed to have been amended so as to be read in consonance with the Statutory Provisions.

As this Policy is pursuant to the applicable laws, if any change to applicable laws or interpretation thereof necessitates any change to the Policy, this Policy shall be read so as to accommodate the changes.

7. OFFICER RESPONSIBLE

The Company Secretary and Compliance Officer of the Company shall be responsible for ensuring overall compliance of the policy.

8. EFFECTIVE DATE

Provisions of the regulations under this policy shall be applicable to the company from the date when the securities of the company are listed on Stock Exchanges.

9. DISCLOSURE

This Policy will be disclosed on the Company’s website www.mkjewels.in