



KOOLKING INDUSTRIES INDIA LIMITED

(Formerly known as Koolking Industries India Private Limited, which was earlier known as Koolking Udhog Private Limited)

CIN : U28129PB2008PLC031668

Registered Office : Village Ratolan, Dhuri Road,
Malerkotla - 148 023, Punjab, INDIA

KOOLKING INDUSTRIES INDIA LIMITED

CONTENT ARCHIVING POLICY

[Pursuant to Regulation 30(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

Koolking Industries India Limited

CIN: U28129PB200 PTC031668

Registered Office:

Village Ratolan, Dhuri Road,
Malerkotla. Sangrur - 148023,
Punjab, India

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Corporate Office : Village Ratolan, Dhuri Road, Malerkotla - 148 023, Punjab, INDIA.

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KOOLKING INDUSTRIES INDIA LIMITED
CONTENT ARCHIVAL POLICY

1. BACKGROUND

1.1 Koolking Industries India Limited ("**Company**") being proposed to be listed post completion of its Initial Public Offering is required to comply with the provisions of the Securities and Exchange Board of India ("**SEBI**") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("**SEBI LODR Regulations**" / "**Listing Regulations**") and the other guidelines issued by the SEBI from time to time in this regard.

1.2 The website of the Company contains information on its business and operations for information and awareness of stakeholders. The website is regularly updated and certain information and documents are archived periodically.

1.3 Pursuant to Regulation 30(8) and Regulation 46 of the SEBI LODR Regulations, require all listed companies to host on its website various information required under the SEBI LODR Regulations 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. this Content Archival Policy ("**Policy**") has been framed to provide guidelines for archival of records and documents.

2.

1.4 The Board of Directors of the Company, at its meeting held on 05.09.2026 approved the Policy. The Policy will be effective from 05.09.2026

DEFINITIONS

"The Company" means "Koolking Industries India Limited".

"Board of Directors" or "the Board" means the Board of Directors of the Company, as constituted 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 [•] or any modification thereof.

OBJECTIVES OF THE POLICY

2.1 Pursuant to Regulation 30(8) of the SEBI LODR Regulations, the Company shall disclose on its website all such events or information which has been disclosed to the Stock Exchange(s) under Regulation 30. Such disclosures shall also be hosted on the Company’s website for a minimum period of five (5) years as statutorily required and thereafter as per the archival policy of the Company. The Policy shall be disclosed on the Company’s website <https://www.kpmgroupindia.com/>

The major objectives of the policy are:

- a) Identification of information, documents, events, etc. which are required to be disclosed on the website of the Company;
- b) Ensuring that all the information is disclosed at the relevant time and with proper link and to maintain unanimity every time;
- c) Ensuring that all the information, documents, events disclosed on the website of the Company, unless otherwise specified in the Act, shall remain on the website for the period of five (5) years from the date of disclosure of such information, documents and events.
- d) Ensuring that after completion of five (5) years from date of disclosure of the respective documents/information/events, same should be moved to the respective archives folder on the website of the Company.
- e) Ensuring that documents/information, events which are required to be uploaded on the website for a particular period, shall be deleted after the due date without movement in archives folder.
- f) Ensuring that certain documents like Policies of the Company, Codes of Conduct and other documents which are required to be continuously displayed on the website, shall not be archived.

3. POLICY

3.1

ARCHIVAL PROCESS

- I. As per Regulation 9, the listed entity shall have a policy for preservation of documents, approved by its Board of Directors, classifying them in at least two categories i.e. (a) documents whose preservation shall be permanent in nature; and (b) documents with preservation period of not less than eight years after completion of the relevant transactions. The listed entity may keep such documents in electronic mode.
- II. All Events and information identified as material as per Regulation 30 of Listing 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.
- III. This policy will be periodically reviewed and amended based on any changes in the laws, rules and regulations applicable to the Company from time to time or changes in internal processes.
- IV. 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.
- A. V. 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.
- VI. 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.

The following information shall be uploaded on the website and shall be updated within two working days from the date of occurrence of change:

1. Details of Company's business;
2. Memorandum of Association and Articles of Association;
3. Brief profile of board of directors including directorship and full-time positions in body corporates
4. Terms and conditions of appointment of Independent Directors;
5. Composition of various committees of Board of Directors;
6. Code of conduct of Board of Directors and Senior Management Personnel;

7. Details of establishment of Vigil Mechanism/ Whistle Blower policy;
8. Criteria of making payments to non-executive directors, if the same has not been disclosed in annual report;
9. Policy on dealing with related party transactions;
10. Policy for determining 'material' subsidiaries;
11. Details of familiarization programmes imparted to Independent Directors including the following details: -

10.
 - a. number of programmes attended by independent directors (during the year and on a cumulative basis till date);
 - b. number of hours spent by independent directors in such programmes (during the year and on cumulative basis till date); and
 - c. other relevant details.
11. Email address for grievance redressal and other relevant details;
12. Contact information of the designated officials who are responsible for assisting and handling investor grievances;
- Financial information including:
 - a) notice of meeting of the Board of Directors where financial results shall be discussed;
 - b) financial results, on conclusion of the meeting of the Board of Directors where the financial results were approved;
 - c) complete copy of the annual report including balance sheet, profit and loss account, director's report, corporate governance report etc.;
- 13.
- 14.
15. Shareholding pattern.
16. Details of agreements entered into with the media companies and/or their associates, etc.;
17. Schedule of analyst or institutional investor meet and presentations made to analysts or institutional investors simultaneously with submission to stock exchange.
18. Audio or video recordings and transcripts of post earnings/quarterly calls, by whatever name called, conducted physically or through digital means.
- New name and the old name of the Company, for a continuous period of one year, from the date of the last name change, if applicable;
- The following information as specified in sub-regulation (1) of Regulation 47 of the SEBI LODR Regulations:
 - a) Financial results, as specified in Regulation 33 of the SEBI LODR Regulations, alongwith the modified opinion(s) or reservation(s), if any, expressed by the auditor:
- 19.
20. Provided that if the Company has submitted both standalone and consolidated financial results, the Company shall publish consolidated financial results along-with (1) turnover, (2) profit before tax and (3) profit after tax, on a stand-alone basis, as a foot note; and a reference to the places, such as the website of

Company and stock exchange(s), where the standalone results of the Company are available.

b) Notices given to shareholders by advertisement.

All credit ratings obtained by the Company for all its outstanding instruments, updated immediately as and when there is any revision in any of the ratings.

Separate audited financial statements of each subsidiary of the Company, if any in respect of a relevant financial year, uploaded at least 21 days prior to the date of the annual general meeting which has been called to inter alia consider accounts of that financial year;

Any other information as required to be disclosed on the website of the Company as per the requirement of Regulation 46 of the SEBI LODR Regulations.

The following information shall be uploaded on the website as soon as it is disclosed to Stock Exchanges and shall be archived after a period of five years:

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 subsidiary of the Company 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 etc.;
3. New Rating or Revision in rating(s);
4. Outcome of meetings of the Board of Directors:
 - a) Dividends 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) Board of Director's decision on buyback of securities.
 - d) Board of Directors' decision of 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) Board of Directors' decision on voluntary delisting from stock exchange(s).

- 5. Agreements (viz. shareholder agreement(s), joint venture agreement(s), family settlement agreement(s) (to the extent that it impacts management and control of the Company), agreement(s)/treaty(ies)/contract(s) with media companies which are binding and not in normal course of business, revision(s) or amendment(s) and termination(s) thereof;
- 6. 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, subsidiary 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
- 7. Fraud/defaults by the promoter, director or key managerial personnel, senior management or subsidiary or by Company or arrest of key managerial personnel, senior management, promoter or director of the Company, whether occurred within India or abroad;
- 8. Change in Directors, Key Managerial Personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary etc.), Statutory Auditor and Compliance Officer;
- 9. In case of resignation or removal of the auditor of the Company, detailed reasons for resignation of auditor, as given by the said auditor, or for removal of auditor, as given by the Company, respectively.

10. In case of resignation of an Independent Director of the Company:

- a) The letter of resignation along with detailed reasons for the resignation
- b) Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any.
- c) Detailed reasons for the resignation of independent directors as given by the said director;

- d) Confirmation from the independent director confirming that there is no other material reasons other than those provided under clause 9(a) (b) and (c) above.

11. In case of resignation of key managerial personnel, senior management, Compliance Officer or director other than an independent director; the letter of resignation along with detailed reasons for the resignation as given by the key managerial personnel, senior management, Compliance Officer or director shall be disclosed to the stock exchanges by the listed entities within seven days from the date that such resignation comes into effect.

12. In case the Managing Director or Chief Executive Officer of the listed entity was indisposed or unavailable to fulfil the requirements of the role in a regular manner for more than forty five days in any rolling period of ninety days, the same along with the reasons for such indisposition or unavailability, shall be disclosed to the stock exchange(s)

13. Appointment or discontinuation of registrar to an issue and share transfer agent;

14. Corporate debt restructuring;

15. One-time settlement with a bank;

16. winding-up petition filed by any party / creditors

17. Reference to Board for Industrial and Financial Reconstruction and winding-up petition filed by any party/creditors;

18. 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 Company;

19. Proceedings of annual and extraordinary general meetings of the Company;

20. Amendments to memorandum and articles of association of Company, in brief;

21. Schedule of analyst or institutional investor meet and presentations on financial results made by the Company to analysts or institutional investors and audio or video recordings and transcripts of post earnings/quarterly calls, by whatever name called, conducted physically or through digital means,;

22. The following events in relation to the corporate insolvency resolution process (“**CIRP**”) of a listed corporate debtor under the Insolvency and Bankruptcy Code, 2016 (**Insolvency Code**):

- a) Filing of application by the corporate applicant for initiation of CIRP, also specifying the amount of default;

- b) Filing of application by financial creditors for initiation of CIRP against the corporate debtor, also specifying the amount of default;
- c) Admission of application by the Tribunal, along with amount of default or rejection or withdrawal, as applicable ;
- d) Public announcement made pursuant to order passed by the Tribunal under section 13 of Insolvency Code;
- e) List of creditors as required to be displayed by the corporate debtor under Regulation 13(2)(c) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016;
- f) Appointment/ replacement of the Resolution Professional;
- g) Prior or post-facto intimation of the meetings of Committee of Creditors;
- h) Brief particulars of invitation of resolution plans under Section 25(2)(h) of Insolvency Code in the Form specified under Regulation 36A(5) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016;
- i) Number of resolution plans received by Resolution Professional;
- j) Filing of resolution plan with the Tribunal;
- k) Approval of resolution plan by the Tribunal or rejection, if applicable;

23. Specific features and details of the resolution plan as approved by the Adjudicating Authority under the Insolvency Code, not involving commercial secrets, including details such as:

- (i) Pre and Post net-worth of the company;
 - (ii) Details of assets of the company post CIRP;
 - (iii) Details of securities continuing to be imposed on the companies' assets;
 - (iv) Other material liabilities imposed on the company;
 - (v) Detailed pre and post shareholding pattern assuming 100% conversion of convertible securities;
 - (vi) Details of funds infused in the company, creditors paid-off;
 - (vii) Additional liability on the incoming investors due to the transaction, source of such funding etc.;
 - (viii) Impact on the investor – revised P/E, RONW ratios etc;
 - (ix) Names of the new promoters, key managerial persons(s), if any and their past experience in the business or employment. In case where promoters are companies, history of such company and names of natural persons in control;
 - (x) Brief description of business strategy.
- m) Any other material information not involving commercial secrets.
 - n) Proposed steps to be taken by the incoming investor/acquirer for achieving the minimum public shareholding;
 - o) Quarterly disclosure of the status of achieving the minimum public shareholding;

- p) The details as to the delisting plans, if any approved in the resolution plan.

In case of initiation of forensic audit, (by whatever name called), the following information:

- a) The fact of initiation of forensic audit along-with name of entity initiating the audit and reasons for the same, if available;
- b) Final forensic audit report (other than for forensic audit initiated by regulatory / enforcement agencies) on receipt by the Company along with comments of the management, if any.

24. Events which shall be disclosed upon application of the guidelines for materiality (Materiality Policy) referred Regulation 30(4) of SEBI (LODR) Regulations 2015.

1 (i) The listed entity shall consider the following criteria for determination of materiality of events/ information:

- (a) the omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly; or
- (b) the omission of an event or information is likely to result in significant market reaction if the said omission came to light at a later date; [or]

[(c) the omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:

1. Two percent of turnover, as per the last audited consolidated financial statements of the listed entity;

(2) two percent of net worth, as per the last audited consolidated financial statements of the listed entity, except in case the arithmetic value of the net worth is negative;

(3) five percent of the average of absolute value of profit or loss after tax, as per the last three audited consolidated financial statements of the listed entity ;]

[(d) In case where the criteria specified in sub clauses (a), (b) and (c) is not applicable, an event or information may be treated as being material if in the opinion of the board of directors of the listed entity, the event or information is considered material:

Provided that any continuing event or information which becomes material pursuant to notification of these amendment regulations shall be disclosed by the listed entity within thirty days from the date of coming into effect of the Securities and Exchange Board of India (Listing Obligations

and Disclosure Requirements) (Second Amendment) Regulations, 2023.]

(ii) The listed entity shall frame a policy for determination of materiality, based on criteria specified in this sub-regulation, duly approved by its board of directors, which shall be disclosed on its website.

[Provided that such a policy for determination of materiality shall not dilute any requirement specified under the provisions of these regulations:

25. Provided further that such a policy for determination of materiality shall assist the relevant employees of the listed entity in identifying any potential material event or information and reporting the same to the authorized Key Managerial Personnel, in terms of sub - regulation (5), for determining the materiality of the said event or information and for making the necessary disclosures to the stock exchange(s).]

26. Any other disclosures of event/information as specified by SEBI from time to time or as required to be disclosed as per the requirement of Regulation 30 of the SEBI LODR Regulations.

27. Further, the backup of the abovementioned information and/or documents which when removed from the main website shall be maintained/ preserved in the server for a minimum period of 3 years and after expiry of this period of 3 years the backup may be permanently removed from the server.

AMENDMENTS

The Company may review and revise the Policy from time to time. The Board of Directors of the Company shall have the right to review or amend the policy from time to time so that the policy remains complied with applicable legal requirements. 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.

OFFICER RESPONSIBLE

The Company Secretary and Compliance Officer any other person authorized by the Board of Directors shall be responsible for ensuring overall compliance of this Policy.

DISCLOSURE ON WEBSITE

The policy shall be continuously hosted on the website of the Company <https://www.kpmgroupindia.com/> i.e [•] after the approval of the Board of Directors and after every amendment/updating thereof.

DESTRUCTION OF DOCUMENT

After the expiry of the archival period, the preserved documents may be destroyed in such mode under the instructions approved by the Board of Directors. This applies to both physical and electronic documents.

For Koolking Industries India Ltd.


Company Secretary

