

KAJARIA CERAMICS LIMITED

POLICY FOR PRESERVATION OF DOCUMENTS

1. PREAMBLE

Regulation 9 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), prescribes a policy on preservation of the documents to aid the employees in handling the documents efficiently.

The main purpose of this policy is to have a binding framework for the preservation of documents of the Company, which shall classify them in at least two following categories:

- A. Documents whose preservation shall be permanent in nature;
- B. Documents with preservation period of not less than eight years after completion of the relevant transactions.

2. TYPE OF DOCUMENTS AND TIME PERIOD FOR PRESERVATION

The Company shall maintain and preserve the documents, as specified hereunder:

Category (A): The documents of permanent nature (listed in Annexure-1) shall be maintained and preserved permanently by the Company subject to the modifications, amendments, addition, deletion or any changes made therein from time to time.

Provided that all such modifications, amendments, addition or deletion in the documents shall also be preserved permanently.

Category (B): The documents of the Company to be maintained and preserved for specified time period after completion of the relevant transactions (listed in Annexure-2) subject to the modifications, amendments, addition, deletion or any changes made therein from time to time.

Provided that all such modifications, amendments, addition or deletion in the documents shall also be preserved for a term as per time mentioned in Annexure-2.

For the purpose of this policy, document(s) may include the followings:

- i. 'books and papers' as defined in clause 12 of Section 2 of the Companies Act, 2013;
- ii. 'books of accounts' as defined in clause 13 of Section 2 of the Companies Act, 2013;
- iii. 'documents' as defined in clause 36 of Section 2 of the Companies Act, 2013;
- iv. 'registers' as defined in clause 74 of Section 2 of the Companies Act, 2013

Further, the Company may, from time to time, maintain the documents in electronic form to the extent possible.

3. DESTRUCTION OF DOCUMENTS AFTER THE SPECIFIED PRESERVATION TIME PERIOD

Destruction as a normal administrative practice usually occurs because the records are duplicated, unimportant or for short term use only. This applies to both the physical and electronic document.

The documents as mentioned in Annexure-2 shall be destroyed after the relevant or prescribed period, by the Department's Heads in whose custody the documents are stored, after the prior approval of the Board or any other authority as required under the applicable laws pursuant to which the documents have been preserved.

A register of the documents disposed/destroyed shall also be maintained. It shall state the brief particulars of the documents destroyed, date of disposal/destruction and the mode of destruction. The entries in the register shall be authenticated by the person authorised by the Board.

4. RESPONSIBILITY

The respective Department Heads of the Company shall be responsible for the maintenance and preservation of documents of its department in terms of this policy.

All the Employees on the permanent rolls of the Company are responsible for preservation of the documents in their work area and decision to retain/preserve or destroy documents pertaining to their area shall be taken only in consultation with their respective Department Head.

Department Head would yearly review the files and report the same to the Management Committee.

5. AMENDMENT

The Board may amend, modify or revise any or all clauses of this Policy in accordance with the applicable provisions of the Listing Regulations and amendment(s) thereto, from time to time. However, amendments in the Listing Regulations/other applicable laws will be binding, even if not incorporated in this Policy.

6. DISCLOSURE

The disclosure of this Policy will be made as per the applicable provisions of the Listing Regulations and other applicable laws.

ANNEXURE -1

THE DOCUMENTS OF PERMANENT NATURE

Sr. No.	Nature of Document
1	All documents and Information originally filed with RoC for incorporation of the Company
2	Memorandum of Association and Articles of Association as originally filed and updated from time to time
3	Register of Members
4	Index of Members
5	Minutes of General Meeting(s)
6	Minutes of Board Meeting(s) & Committee Meeting(s)
7	Register of Charges
8	Register of Contracts in which Directors are interested
9	Register of Renewed & Duplicate Share Certificates
10	Register of loans, investments, guarantees and securities
11	Books and documents relating to the issue of share certificates, including the blank forms of share certificates, in case of disputed cases
12	Register of Investments not held by company in its own name
13	Register of shares or securities which have been bought back (If any)
14	Record of Private Placement Offers (If any)
15	Register of Director and Key Managerial Personnel
16	Any other document as may be required to maintain/preserved in terms of applicable laws

ANNEXURE -2

**DOCUMENTS TO BE PRESERVED FOR NOT LESS THAN 8 YEARS AFTER
COMPLETION OF RELEVANT TRANSACTIONS:**

Sr. No.	Nature of Document(s)	Preservation Period (In years)
1	Books of Accounts and Financial Records together with vouchers	8
2	Annual Return(s) along with annexures and certificates	8
3	Register of Debenture holders (If any)	8
4	Index of Debenture holders (If any)	8
5	Statutory Registers	8
6	Office copies of Notices, Agenda, Notes on Agenda and other related papers of Board and its Committee meeting(s)	As may be prescribed under the applicable laws
7	Office copies of Notices of Annual General Meeting, Scrutinizer's Report and related papers	8
8	The Register of Debenture Holders or any other security holders along with the index (If any)	8
9	Register of Deposits (If any)	8
10	Disclosure of interest by Directors	8
11	Copies of Forms filed with RoC other than incorporation documents/forms and changes in any clause of the Memorandum and Articles of Association	8
12	Instrument creating a charge or modification thereon	8
13	Books and documents relating to the issue of share certificates, including the blank forms of share certificates	8
14	Attendance Register(s)	As may be prescribed under the applicable laws
15	Relevant records as required under Code of Conduct for Prevention of Insider Trading	As may be prescribed under the applicable laws
16	Any other document as may be required to maintain/preserved in terms of applicable laws	As may be prescribed under the applicable laws.