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|  | <b>EMAMI CEMENT LIMITED</b> | <b>Doc. Name –<br/>POLICY ON PRESERVATION OF<br/>DOCUMENTS</b> |
|   |                             | <b>Doc. Version - 1</b>  |
|   |                             | <b>Implementation Date – 9<sup>th</sup> August,<br/>2018</b>   |

## 1. SCOPE

This policy for preservation of Documents (hereinafter referred to as ‘the policy’) is framed in terms of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015 (hereinafter referred to as ‘Regulations’)

The policy sets the standards for systematic identification, categorization, maintenance, review, retention and destruction of documents received or created in the course of business.

## 2. CLASSIFICATION OF DOCUMENTS TO BE PRESERVED/ RETAINED

The Company’s physical and electronic documents shall be classified for the purpose of preservation as follows:

- a. Documents whose preservation shall be permanent in nature.
- b. Other documents whose preservation period shall not be less than eight years after completion of the relevant financial year of transactions.

An indicative list of documents for the above categories are given in the annexure-I

## 3. PRINCIPLE RESPONSIBILITY

The Company Secretary shall be authorized person for the purpose of compliance of this policy.

The employees of the Company are responsible for taking into account the potential impacts on preservation of the documents in their work area and the decision to retain/preserve or destroy documents pertaining to their area shall be taken by the respective department head in co-ordination with the Authorized Person.

The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the documents.

In case of preservation of electronic records, an important factor to be considered is the inevitability of hardware, software and media obsolescence. These records must either be migrated to new versions or the old hardware and software must be retained in order to read the records. Good quality control measures must be in place when migrating to ensure all information retains its original content, context and structure.

## 4. DESTRUCTION OF DOCUMENTS

The destruction of any documents shall be reviewed by the respective department head and prior approval from the Company Secretary shall be obtained for this purpose. Details of all documents destroyed shall be


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entered in the register maintained for this purpose with the Authorized Person. The format of the register has to be in accordance with Annexure-II.

Premature destruction of records is expressly prohibited, and if intentional, may result in disciplinary action, up to and including termination of employment and possible civil or criminal liability.

**5. AMENDMENTS**

The Board of Directors is authorized to make alterations to this policy as considered appropriate from time to time, however such alterations shall not be inconsistent with the provisions of Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015.

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Annexure –I

**Permanent Preservation**

|    |  |
|----|--|
| 1  | Registration Certificates  |
| 2  | Licenses & Statutory Approvals   |
| 3  | Statutory Registers required under applicable laws   |
| 4  | Audited Financial Statements   |
| 5  | Audit Reports  |
| 6  | Investment records   |
| 7  | Tax records  |
| 8  | Property records including purchase and sale deeds, licenses, copyrights, patents & trademarks   |
| 9  | Minutes Book of Board and all committees   |
| 10 | Minutes Book of General Meeting  |
| 11 | Annual Return  |
| 12 | Material Agreements/Contracts  |
| 13 | Orders Issued by Court / Statutory Bodies  |
| 14 | Personal files of individual employees   |
| 15 | Any other document as may be required to maintain permanently in terms of applicable law(s), maintained and preserved from time to time. |

**Documents whose preservation period is atleast eight years after the completion of the relevant transaction/period**

|    |   |
|----|---|
| 1  | Books of accounts together with relevant vouchers   |
| 2  | Insurance Policies/ Claims  |
| 3  | Payroll records   |
| 4  | CSR records   |
| 5  | Tender documents  |
| 6  | Correspondence with departments/ shareholders   |
| 7  | Office copies of Notices, Agenda, Notes on Agenda and other related papers of Board and its Committee meetings.         |
| 8  | Office copies of Notices, Scrutinizers Report and related papers of General Meeting and Postal Ballot.                  |
| 9  | Attendance Registers for meeting of the Board and its committees.   |
| 10 | Disclosure of interest by Directors   |
| 11 | Instrument creating a charge or modification  |
| 12 | Documents submitted or disclosures made to the stock exchanges.   |
| 13 | Documents filed with Registrar of Companies ( other than the documents which are required to be maintained permanently) |

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Annexure -II

**Format of the register of documents disposed/destroyed**

| <b>Particulars of Document along with provision of applicable law</b> | <b>Date and mode of destruction</b> | <b>Initials of Authorized Person</b> |
|---|-------------------------------------|--------------------------------------|
|   |                                     |                                      |