

# **J.K. Cement Limited**

## **POLICY ON PRESERVATION OF DOCUMENTS AND RECORDS**

**[Effective from 6<sup>th</sup> February, 2016]**

*[Pursuant to Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]*

### **Preamble**

Regulation 9 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 (“Listing Regulation”) requires every listed company to have a Policy on Preservation of Documents and Records maintained by the Company either in physical form or electronic form.

### **Scope**

This Policy shall govern the maintenance and preservation of documents as per applicable statutory and regulatory requirements.

### **Object of this Policy**

The Main object of this policy is to ensure that all the statutory documents are preserved in compliance with the Regulation and as per policy framed in compliance with the Regulations and to ensure that the records no longer needed or are of no value are discarded after following the due process for discarding the same.

The major objectives of the Policy are:

- Identification of statutory registers and other records of the Company which are required to be preserved
- Identification and categorization of the statutory registers and other records to be maintained either for eight years or permanently.
- Decide whether the statutory records and documents are to be preserved in physical form or in electronic form.
- After completion of 8 years for the statutory documents which are to be preserved for 8 years only may be disposed of as per the guidelines of the policy or as decided by the Board of Directors at that time.
- Aiding employees of the Company in understanding their obligations on retaining and preserving the documents and records.

### **Definitions**

“**Act**” means The Companies Act, 2013, rules made thereunder and any amendment thereto.

“**Company**” means “**J. K. Cement Limited**”;

“**Board**” means the Board of Directors of the Company;

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

“**Policy**” means this Policy of Preservation of Documents of the Company;

“**Register**” means a register maintained under the Companies Act, 2013 or the SEBI Act.

“**Maintenance**” means keeping documents either in physical or electronic form

“**Preservation**” means to keep in good order and to prevent from being altered, damaged or destroyed.

“**Electronic Form**” means any contemporaneous electronic device such as Computer, Laptop, compact disc, floppy disc, space on electronic cloud, or any other form of storage and retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it.

“**Current**” means running matter or whatever is at present in course of passage.

### **Interpretation of the Policy**

Term that have not been defined in this Policy shall have the same meaning assigned to them in The Companies Act, 2013, Securities and Exchange Board Of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

### **Guidelines**

Regulation 9 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, provides that the listed entity shall have a policy for preservation of Documents, approved by its Board of Directors, Classifying them in at least two categories as follows:-

- I. Documents whose preservation shall be permanent in nature;
- II. Documents whose preservation shall be at least for 8 years.

Accordingly, the Company has classified the preservation of documents to be done in the following manner:

- a. Documents that need to be preserved and retained permanently;
- b. Documents that need to be preserved and retained for a period of 8 years as specified under the Companies Act, 2013 or Regulations;
- c. Documents that need to be preserved and retained for such period as prescribed under any statute or regulation as applicable to the Company.
- d. Where there is no such requirement as per applicable law, then for such period as the document pertains to a matter which is current.

An indicative list of the documents and the time-frame of their preservation is provided in **Annexure-A**.

### **Mode of Preservation**

The Documents may be preserved in

- a. Physical Form; or
- b. Electronic form.

The official of the Company who is required to preserve the document shall be Authorised Person who is generally expected to observe the Compliance of Statutory requirements as per applicable law.

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.

The preserved documents must be accessible at all reasonable times, access may be controlled by the concerned Authorised Person with preservation, so as to ensure integrity of the Documents and prohibit unauthorized access.

### **Destruction of Documents**

The documents of the Company which are no longer required as per the time schedule prescribed in the **Annexure-A** may be destroyed. The concerned Officer may direct employees in charge from time to time to destroy the documents which are no longer required as per the documents Preservation Schedule given under **Annexure-A**. The details of the documents destroyed by the Company shall be recorded in the Register for Disposal of the Documents in the format prescribed at **Annexure-B**. The entries in the register shall be authenticated by the Authorised Person.

### **Policy Review**

This policy shall be reviewed from time to time so that the policy remains Compliant with applicable legal requirements. The Company Secretary will keep the policy updated as per applicable statutory guidelines.

### **Amendment**

The Board shall have power to amend any of the provisions of this policy, substitute any of the provisions with a new provision or replace this policy entirely with a new Policy according to subsequent modification(s)/amendment(s) to Regulation.

### **Effective Date**

Effective                      date                      of                      this                      Policy                      is                      **06.02.2016**

**ANNEXURE – A**

**Indicative List**

**Records to be preserved permanently**

- a. Common Seal
- b. Minutes books of Board, General Meetings and Committee Meeting
- c. Statutory Registers
- d. License and permissions
- e. Statutory Forms and disclosures except for routine Compliance
- f. Scrutinizers' Reports
- g. Register of Members
- h. Index of Members

**Records to be preserved upto 8 Years**

- a. Annual Returns
- b. Board Agenda and supporting documents
- c. Attendance Register
- d. Office copies of Notice General Meeting and related papers
- e. Office copies of Notice of Board Meeting/ Committee Meeting, Notice on Agenda and other related papers
- f. All notice pertaining to disclosure of interest by Directors
- g. Instrument creating a charge or modification.
- h. Books of accounts, financial statement etc.
- i. Register of debenture holders or any other security holders

**Others**

As per applicable law.

***ANNEXURE – B***

**Format of Register of Documents Disposal of /Destroyed**

<b>Item No.</b>	<b>Brief Particular of Documents / records Disposed off</b>	<b>Date of Approval of Disposal</b>	<b>Date of Disposal</b>	<b>Mode of Disposal</b>	<b>Initial of Authorised Person</b>