



J.K. Cement Limited

POLICY ON PRESERVATION OF DOCUMENTS AND RECORDS

[Effective from 6th February, 2016] (Reviewed on 5.2.22)

[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) Regulations, 2015 (“Listing Regulations”) require every listed company to have a Policy on Preservation of Documents and Records (“Policy”) 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 Requirements.

Object of this Policy

The main object of this Policy are:

- to ensure that all the statutory documents are preserved in compliance with the Regulation 9 of the Listing Regulations;
- to ensure that the records, no longer needed or are of no value are discarded after following the due process for discarding the same;
- to identify statutory registers and other records of the Company which are required to be preserved;
- to identify and categorize the statutory registers and other records to be maintained either for eight years or permanently;
- to decide whether the statutory records and documents are to be preserved in physical form or in electronic form;
- to aid 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.

“Applicable Requirements” means the statutory or regulatory requirements as may become applicable on the Company

“Authorized person” means a person who is generally expected to observe the compliance of statutory requirements as per Applicable Law.

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

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

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

“Documents in 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.

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

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

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

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

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

Interpretation of the Policy

Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Act and the Listing Regulations.

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, 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 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.

The preserved Documents must be accessible at all reasonable times, access may be controlled by the Authorized Person, 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 Authorized Person 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 Authorized Person.

Policy Review

This Policy shall be reviewed from time to time so that the Policy remains compliant with the Listing Regulations. 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.

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
- i. Memorandum of Association, Articles of Association and Certificate of Incorporation
- j. Files in which litigations are undergoing or appeals are pending before appellate court/forum. This relates to civil/criminal/revenue/income tax matters.

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 notices 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

Item No.	Brief Particular of Documents/ records Disposed off	Date of Approval of Disposal	Date of Disposal	Mode of Disposal	Initial of Authorized Person

Review schedule

Version No.	Review request by	Reason for review	Approval date
1.	-	To align with the requirements of Regulation	5.2.22