

POLICY FOR PRESERVATION AND ARCHIVING OF DOCUMENTS

1. OBJECTIVE

- 1.1. This Policy has been framed pursuant to Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**“Regulations”**)
- 1.2. The objective this Policy is to lay down the standards for preservation and disposal of Documents and Records of the Company, for due observance by its officers and employees.

2. EFFECTIVE DATE

This policy shall be effective from December 01, 2015.

3. DEFINITION(S)

In this policy, unless the context otherwise requires, the following expressions shall have the meanings ascribed to them as under:

- 3.1. **“Board of Directors”** or **“Board”** means the Board of Directors of the Company, as constituted from time to time;
- 3.2. **“Company”** means Anjani Portland Cement Limited;
- 3.3. **“Policy”** means this Policy for preservation and archiving of Documents or Records of the Company;
- 3.4. **“Documents”** or **“Records”** shall mean and include all books of accounts, deeds, vouchers, writings, documents, minutes and registers maintained on paper or in electronic form. It is clarified that reference to Documents or Records shall also include any updations, modifications or records to such Documents or Records.
- 3.5. **“Electronic form”** shall mean any information or data stored, generated, received or sent on any form of electronic media;

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

Any other term used but not expressly not defined herein shall have the same meaning as defined in the Companies Act, 2013, Regulations or any other applicable law or regulation to the extent applicable to the Company.

4. CLASSIFICATION OF DOCUMENTS

4.1 The Documents or Records of the Company shall be preserved for such time as specified hereinafter:

- (a) The Documents or Records enumerated in Annexure I to this Policy shall be maintained in perpetuity.
- (b) The Documents or Records enumerated in Annexure II hereto shall be maintained for at least eight full financial years, after the completion of the relevant transaction / creation of the Document as applicable.
- (c) Documents pertaining to any income arising from any asset located outside India shall be maintained for a period of 18 financial years, after the financial year in which they were earned.

4.2 The time limit for preservation of Documents as aforesaid shall normally be calculated from the end of the financial year in which the Document was created or the last entry, updation or modification was made was made in the Document.

Provided that:

- (a) in the case of Documents such as contracts, agreements, permits etc. which are valid for a specific duration / term, the time limit for preservation shall be calculated from the end of the financial year in which the duration / term of the Document came to an end;
- (b) In case of employment records pertaining to employees, the time limit for preservation shall be calculated from the end of the financial year in which the employee ceased to be in the employment of the Company.

4.3 Documents may be maintained in Electronic Form wherever feasible.

4.4 It is clarified that wherever the Company is required to maintain any document, record etc. for a period longer than stipulated by this Policy in accordance with applicable laws, the provisions of the law as applicable shall prevail, and this Policy shall be construed accordingly.

5. **RESPONSIBILITY FOR PRESERVATION OF DOCUMENTS OR RECORDS**

The respective Departmental Heads shall be responsible for the preservation and disposal of the Documents in accordance with the provisions of this Policy and also maintaining the Register of disposal of records thereon for their respective department(s).

6. **STORAGE & MAINTENANCE OF RECORDS**

6.1. Documents or Records shall be maintained at such locations as required by applicable laws.

6.2. Preservation of documents should be tamper-proof to avoid problems arising from willful modification or destruction or any other issues that could affect their legitimacy, efficacy or accessibility.

6.3. Integrity of preserved Documents should be maintained by limiting access to the Records to authorized personnel only.

7. **POLICY REVIEW**

The Board is authorized to review and make appropriate amendments and alterations to this Policy periodically. Document retention rules may also be reviewed to abide by any local, state and central legislation or amendments to the current applicable law.

8. **DISPOSAL OF RECORDS**

8.1. While the Company will ensure that it complies with the periods stated for maintenance of Documents, the actual disposal / destruction of records may be reviewed in light of business, judicial or audit requirements.

- 8.2. If the Company is required to provide certain documents for governmental investigations or audit purposes, it will suspend the destruction / disposal of the Documents until the relevant department determines otherwise.

9. SPECIAL CASES

Certain Documents pertaining to lawsuits by or against the Company, pending claims and records related to industrial or other disputes etc., need to be preserved according to their specific needs which may sometimes extend beyond their prescribed periods.

10. COMPLIANCE

- 10.1. Failure to maintain records as prescribed under this Policy could result in disciplinary action including penalties, loss of employment and even criminal or civil suits against employees.

Annexure A

Records to be preserved permanently

Item No.	Records
1.	Minutes of General Meetings
2.	Minutes of Board Meetings, and Meetings of Committees of Board of Directors
3.	Statutory registers required to be maintained under applicable laws
4.	Registration Certificates under various laws
5.	Statutory licenses, certificates and approvals granted by government or statutory authorities
6.	Audited financial statements under the Companies Act and Income Tax Act, as amended from time to time
7.	Orders / judgements issued by courts / statutory bodies / authorities which are final in nature
8.	Title deeds, certificates and other evidentiary documents relating to movable, immovable, tangible or intangible properties owned, leased or licensed by the Company, or in respect of which any benefit, right, title or interest is presently being enjoyed or exercised by the Company
9.	Material agreements, deeds etc. executed by the Company, including such agreements, deeds, etc. in respect of which any right, benefit or interest is presently being enjoyed or exercised by the Company
10.	Register of disposal of records
11.	Such other records as may be required under any law from time to time

Annexure B

Records to be preserved for minimum period of eight financial years

Item No.	Records
1.	Books of accounts
2.	Agreements, deeds executed with third parties, not pertaining to any immovable property
3.	Records and returns filed with any governmental or statutory authority, or any regulatory body
4.	Correspondence made with any governmental or statutory authority, or any regulatory body
5.	Copy of newspaper advertisements or publications
6.	Records relating to Court Cases / CBI Cases / Police Cases / Civil Suits / Labour Court Cases / Arbitration Cases
7.	Documents pertaining to Human Resources
8.	Insurance policies / claim documents filed under various policies
9.	Any other document required to be maintained under applicable law(s) from time to time