

## **KDDL LIMITED**

### **POLICY ON PRESERVATION OF DOCUMENTS**

#### **1. LEGAL FRAMEWORK**

Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") imposed certain obligations and disclosure requirements on all listed entities, one of the common obligations for all listed entities pursuant to Regulation 9 being to formulate and put in place a policy for preservation of documents.

The Board of Directors of KDDL Limited ("the Company") is required to formulate a policy for "Preservation of Documents" to comply with the requirements of Regulation 9 of the Listing Regulations.

#### **EFFECTIVE DATE**

This Policy is effective from 01.12.2015.

#### **2. DEFINITIONS**

##### **A. "Board of Directors" or "Board"**

**Board of Directors or Board** shall mean the Board of Directors of KDDL Limited, as constituted from time to time.

##### **B. "Company"**

Company shall mean "KDDL Limited".

##### **C. "Documents"**

Documents shall mean all papers, records, files, books, tapes, CDs, DVDs, electronic storage devices etc., and the like as required to be maintained under any law or regulation for the time being in force.

##### **D. "Listing Regulations"**

Listing Regulations shall mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

#### **3. OBJECTIVE**

This policy sets the standards for managing, storing and preservation of documents of the Company broadly classified in the following two categories:

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

Provided that all such modifications, amendments, additions, deletions in the documents shall also be preserved permanently by the Company.



- B. The documents to be maintained and preserved for a specified time period after completion of the relevant transactions (listed in **Annexure-2**) shall be preserved by the Company for the term not less than eight years after completion of the relevant transactions subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

Provided further that the Company may keep the documents as specified above in an electronic mode.

#### 4. ROLES & RESPONSIBILITIES

The respective functional and unit heads of each unit of the Company shall be responsible for maintenance, preservation and destroying of documents in respect of the areas of operations falling under the charge of each of them, in terms of this policy.

#### 5. GENERAL

Notwithstanding anything contained in this policy, the Company shall ensure compliance with any additional requirements as may be prescribed under any laws/regulations either existing or arising out of any amendment to such laws/regulations or otherwise and applicable to the Company, from time to time.

#### 6. DESTRUCTION OF DOCUMENTS

After the expiry of the statutory retention period, the preserved documents may be destroyed only after the consent of the Chief Finance Officer (CFO) from the Corporate Office. Destruction of documents as a normal administrative practice will also be followed for the records which are duplicate/unimportant/irrelevant.

The relevant record/ document which are required to be so destroyed shall be destroyed either by burning or mechanically shredding before the personal presence of concerned functional/ Unit head or any official duly authorized by him. A proper record shall be maintained for all document(s) so destroyed in a register which shall be signed by the concerned functional and Unit head and a copy of each such entry shall be simultaneously sent to the CFO at Corporate Office. In no case, the record shall be sold or disposed off as scrap/ waste material to any outside vendor.

This applies to both Physical and Electronic Documents.

#### 7. COMMUNICATION AND DISSEMINATION OF THE POLICY

For all new Employees, a copy of this policy shall be handed over as a part of the joining documentation, along with other HR related policies. For all existing Employees and Directors, a copy of this policy shall be posted on the intranet and the web-site of the Company.

#### 8. AMENDMENTS

The Board may subject to the applicable laws amend any provision(s) or substitute any of the provision(s) with the new provision(s) or replace this policy entirely with a new policy. However, no such amendment or modification shall be inconsistent with the applicable provisions of any law for the time being in force.





**Annexure 1****Documents whose preservation shall be permanent in nature**

S.No	Nature of Document(s)
01	Registration Certificates like Certificate of Incorporation Certificate of Change of name, Property deeds, Original sale/ Purchase deeds of properties.
02	Licenses & Statutory Approvals
03	Statutory Registers required under applicable laws
04	Audited financial statements
05	Minutes of General Meeting
06	Minutes of Board Meeting
07	Minutes of various Committee Meetings
08	Agreements/Contracts, Bank agreements, Trademarks, Patents, copy rights etc.
09	Litigation documents and Orders issued by Courts/Statutory bodies
10	Investment Documents/proofs including certificates etc.
11	Policies of the company including any amendment(s) thereto;
12	Any other document as may be required to maintain permanently in terms of applicable law(s), maintained and preserved from time to time.



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Documents with preservation period of not less than eight years after completion of the relevant transactions

S.No	Nature of Document(s)
01	Books of Accounts
02	Tax returns, assessment orders etc. DGFT related documents
03	Annual Return(s)
04	Personnel Documents
05	Insurance Policies/ Claims under various policies
06	Correspondences with Departments/shareholders
07	Non-Statutory Registers/Documents
08	Films, Videos, CDs, DVDs, tapes etc.
09	Any other document as may be required to maintain in terms of applicable law(s), maintained and preserved from time to time.

