

THE INDIA CEMENTS LIMITED CHENNAI

POLICY ON PRESERVATION OF DOCUMENTS

1.0 INTRODUCTION

The Policy on Preservation of Documents is framed in compliance with the provisions of the Companies Act, 2013 and Rules made thereunder and Regulation 9 of Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2.0 OBJECTIVE

The objective of this Policy is to provide a framework to identify, classify, maintain, review, retain and destroy the documents received or created by the Company in the course of business in electronic and/or in physical form, as per applicable laws.

3.0 DEFINITIONS

- (a) "Act" means The Companies Act, 2013 and the Rules made thereunder including any statutory modifications or re-enactments thereof for the time being in force.
- (b) "Board" or "Board of Directors" means collective body of Directors of the Company.
- (c) "Company" means The India Cements Limited.
- (d) "Designated Official" means the Plant and Functional Head(s) who are required to preserve and keep the custody of the documents and records and expected to observe the compliance of statutory requirements as per applicable laws and regulations and would include only Senior Executive(s) as duly nominated by the Executive Directors.
- (e) "Documents" means all papers, records, files, books, Registers, etc., of the Company in physical and/or electronic form.

- (f) "Policy" means Policy on Preservation of Documents formulated by the Company.
- (g) "Regulations" means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI (LODR) Regulations] and any amendments made thereto.
- (h) "Register" means documents and records required to be maintained under the Companies Act, 2013 and Rules thereunder, SEBI Regulations, Secretarial Standards and any other law for the time being in force in electronic and/or physical form.
- (i) "Website" means Website of the Company viz., www.indiacements.co.in.

4.0 SCOPE AND APPLICABILITY

This Policy shall govern the maintenance and preservation of documents and records both in physical as well as in electronic form in compliance with various regulatory and legal requirements for the time being in force.

5.0 CLASSIFICATION OF DOCUMENTS TO BE PRESERVED / RETAINED

For the purpose of this Policy, the documents of the Company are classified as follows:

1. Documents to be preserved permanently by the Company.
2. Documents with a preservation period not less than 8 years after the completion of the relevant transactions.
3. Documents with a minimum preservation period of 3 years after the completion of the event.

5.1 DOCUMENTS TO BE PRESERVED PERMANENTLY BY THE COMPANY

- a) Certificate of Incorporation and Certificate of Commencement of Business.
- b) Memorandum and Articles of Association, as amended from time to time.

- c) All property documents including Title Deeds, Purchase and Sale Deed(s), owned by the Company, Assignment(s), Copyright(s), Patent(s), Trademark(s), Licence(s), Permission(s), Intellectual Property Documents and other approval(s) from Statutory, Administrative and other Authority(ies).
- d) Common Seal.
- e) Minutes Books of the Board, Board Committee and General Meetings.
- f) Statutory Registers / Records and supporting documents.
- g) Accounting and Financial Statements and Records, Reports and supporting documents.
- h) Tax records, including annual returns, Insurance and Investment Records.
- i) Orders passed by any Court / Tribunal and any other Authority.
- j) Provident Fund / Superannuation / Gratuity / other Retirement benefit documents.
- k) Any other record as may be decided by the Designated Official, from time to time.

5.2 DOCUMENTS WITH A PRESERVATION PERIOD NOT LESS THAN 8 YEARS AFTER COMPLETION OF THE RELEVANT TRANSACTIONS

- a) Books of Accounts and related accounting and financial records, Bank Statements and Vouchers.
- b) Filings with Stock Exchanges, Registrar of Companies and other Statutory / Administrative / Judicial and other Authorities.
- c) All Employment and Personnel Records including, Payroll Register / Records, Employee deduction authorisations, Attendance Records, Employee Medical, Leave, Pension and Retirement Benefit related records, etc.
- d) Records relating to Corporate Social Responsibility activities.
- e) All Insurance Policies of the Company including claims and other Records.
- f) All Tax Records including Tax Returns, Receipts, Tax Bills, GST, direct and other indirect tax related records.

- g) Notice of Board / Committee Meetings, Agenda, Notes on Agenda and other related papers.
- h) Disclosures / Notices by a Director of his / her interests.
- i) Proxy Forms and Attendance Slips for General Meetings.
- j) Annual Return and copies of all certificates and documents required to be annexed thereto.
- k) Instrument creating a Charge or Modification.
- l) Legal Opinions / Litigation Files.
- m) Marketing and sale records and documents
- n) Register of debenture holders or any other security holders.
- o) Any other record as may be decided by the Designated Official, from time to time.

5.3 DOCUMENTS WITH A MINIMUM PRESERVATION PERIOD OF 3 YEARS AFTER COMPLETION OF THE EVENT

- a) Tender Documents.
- b) Lease Deeds and Contracts.
- c) Electronic documents, including email correspondence, internal & External, retention and backup.
- d) Security Deposit Receipts.
- e) Any other record as may be decided by the Designated Official, from time to time.

6.0 PRESERVATION OF DOCUMENTS

- a) The Documents, as aforesaid, shall be maintained and preserved either permanently or for a specified period, after the completion of the transaction, as per the periodicity indicated in the documents classified to be preserved.
- b) The Documents may be preserved either in Physical and/ or Electronic form. All records in physical and/or electronic form are to be maintained and preserved by the respective Departments at each location. The Electronic storage of records is also simultaneously to be done at the Company's centralised electronic data storage base,

maintained by Information System Department at Corporate Office and the backup of the same has to be kept at a different location.

- c) The Designated Officials are generally responsible for assessing the importance/impact on preservations of documents in their work area and their decision to retain / preserve or destroy documents pertaining to their area.
- d) The preserved documents must be accessible at reasonable times. Access may be controlled and monitored by the Designated Official, so as to ensure integrity of the documents and prohibit unauthorized access.
- e) System access to any employee should be allowed and controlled by proper methods and procedures.

7.0 ARCHIVAL OF RECORDS

The archival of records are those records of the Company which are presently not required, but at the same time required to be classified and stored separately for a specified length of time for future reference and use. The Designated Officials are responsible for archiving, retrieving, operation and maintenance of such records and documents with technical support from the Information System Department.

8.0 E MAIL POLICY

The official email provided to the employees should be used only for official communications. All electronic communications received, transmitted and stored on the Company's information systems are the properties of the Company. The employees using this facility have to adhere strictly the privacy, confidentiality and other norms prescribed and are advised not to use the same for their personal purposes. The Designated Officials may access all such communications received and stored in the system at any time without notice or consent of the concerned employee. The employees should follow the archival procedure and ensure archiving of all important email communications, at regular intervals and the same be stored at the Company's centralised electronic data storage base.

9.0 **DESTRUCTION OF DOCUMENTS**

The Designated Officials are authorised to decide on the destruction of preserved documents after the retention period, as indicated in this Policy. This applies to both physical and electronic documents. The Designated Officials shall maintain the details of documents destroyed and the same shall be recorded in the Register of Documents disposed / destroyed. The Register shall contain the brief particulars of the Documents destroyed, date of disposal / destruction and the mode of destruction, as per the format given below:

(Specimen of the Register of Documents disposed/destroyed)

S.No.	Particulars of document in physical/electronic form	Date and mode of destruction	Initials of the designated official

The entries in the Register shall be authenticated by the Designated Officials.

9.1 **METHOD OF DISPOSAL**

The physical documents and records should be destroyed in the presence of Designated Officials or his/her nominees using shredders and / or any other suitable devices or means and the same be disposed of.

In the case of electronic records, the Designated Official, in consultation with Information System Department will decide and form suitable system practices and procedures as they deem necessary from time to time.

10. **APPROVAL / AMENDMENT OF POLICY**

This Policy on Preservation of Documents was approved by the Board of Directors and the same shall be reviewed by the Board of Directors as and when required to ensure that the Policy remains effective and meets its objectives.

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