



**POLICY ON PRESERVATION OF DOCUMENTS AND ARCHIVAL OF  
DISCLOSURES ON COMPANY'S WEBSITE**

## **POLICY ON PRESERVATION OF DOCUMENTS AND ARCHIVAL OF DISCLOSURES ON COMPANY'S WEBSITE**

### **1. OBJECTIVE AND SCOPE**

This policy comprises of two parts: a) Policy on Preservation of Documents in terms of Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") providing for preservation of documents of the Company and b) Policy on archival of disclosures made on the website of the Company ([www.kalyanjewelers.net](http://www.kalyanjewelers.net)) in terms of Regulation 30(8) of the Listing Regulations.

The policy also sets objectives for various identified functional departments in the Company of their role in preservation of documents relevant to their departments and to provide guidance to the executives and staffs working in Company in making decisions and undertaking other activities that may have an impact on the operations of the Company. It also frames the guidelines for transparency in document preservation and retrieval system of the Company as the basis for communication with a range of external stakeholders.

Further the Policy is framed for the purpose of systematic identification, categorization, maintenance, review, retention and destruction of documents of identified departments received or created in the course of business. Appendix to the policy provides the types of records to be preserved, departments who are responsible for the same, period of retention of documents. The appendix to this Policy is inclusive but not exhaustive.

This policy has been adopted and approved by the Board of Directors at its meeting held on 13<sup>th</sup> July 2020.

### **2. CLASSIFICATION OF DOCUMENTS TO BE PRESERVED/RETAINED**

On the basis of statutory requirement and further on the basis of the recommendation of the management of the Company, the Board of Directors have classified documents to be retained and preserved in to three segments:

- Documents that need to be preserved / retained permanently
- Documents that may be preserved / retained for a period of 8 years
- Documents to be preserved electronically and archived when necessary

The Appendix to this Policy identifies and classifies documents under the aforesaid segments.

### **3. RESPONSIBILITY FOR PRESERVATION OF DOCUMENTS**

The Company Secretary and Compliance Officer under the Listing Regulations shall be responsible for effective compliance of this Policy. However, the respective functional departments who are generators / owners of the documents shall comply with the policy and the person heading the respective functional department or who is in charge of the functional department shall report compliance to the Company Secretary and Compliance Officer. Effective compliance is expected to immensely help company's response to any notice or query or inspection or audit from any regulator or statutory authority or auditor or as a litigation preparedness tool helping the Company's and other legal counsel to track down documents to handle the notices, query, clarification, audit, inspection from any quarter or to fight and represent in legal cases.

#### **3. ARCHIVING OF DOCUMENTS**

Documents which are classified as Permanent shall in addition to preserving the physical documents, shall be archived in electronic form. The physical original documents relating thereto shall be preserved under lock key of the officer in charge of the respective departments. Documents other than marked as Permanent shall be archived in electronic form and maintained by the respective departments as stated in the Appendix. Upon such electronic archiving, the physical documents (other than documents which have to be preserved permanently) thereto can be destroyed under the supervision of the officer in charge of the respective Departments. A register shall be maintained to record the day, date and the authority under which such documents are destroyed including the method of destruction.

#### **4. ARCHIVAL OF DISCLOSURES ON WEBSITE OF THE COMPANY**

Company shall ensure that all events or information that has been disclosed to the stock exchange(s) under Regulation 30 of Listing Regulations shall be posted on the company's website for a period of five years from the date of their first post and thereafter archived for three years under relevant heads. The archived documents shall be made available on the website of the Company year wise and quarter wise under the head "Archived Disclosures on Website"

#### **5. PERIODICAL REVIEW OF THE POLICY BY TOP MANAGEMENT**

The Policy should be reviewed periodically by the heads of departments and amendments, if any to the policy or inclusion of documents in the Appendix shall be placed before the Board. The respective heads of departments shall also review the Policy so as to comply with any local, state, central legislations that may be promulgated from time to time.

\*\*\*\*\*

## APPENDIX

### 1. Accounting and Finance records including Annual Financial Statements

#### Functional Department: Accounts / Finance / Treasury

Record Category	Period for Preservation
Accounts payable ledgers and schedules	8 Years
Accounts receivable ledgers and schedules	8 Years
Annual audit records, including work papers and other documents that related to the audit	8 years after completion of audit
Annual plans and budgets	3 years after the budget year is closed
Bank statement and cancelled cheques	8 years
Employee expense reports	8 years
General Ledger	8 years
Interim financial statements	8 years
Notes receivable ledgers and schedules	8 years
Investment Records	Permanent
Security deposit receipt copies	3 years after termination of the contract
Financial statements, other books of account, documents, records and registers	8 years

### 2. Insurance Records

#### Functional Department: Accounts / Finance / Treasury

Record Category	Period for Preservation
Annual loss summaries	8 Years
Claim files (Including correspondence, medical records, injury documentation, etc.	Permanent
Group insurance plans - Active Employees	8 years
Group insurance plans - Retirees	8 years
Insurance policies for the company	8 years

### 3. Tax Records

#### Functional Department: Accounts / Finance / Treasury

Record Category	Period for Preservation
Tax exemption documents and related correspondence	Permanent
Payroll tax records	8 years
Tax bills, receipts, statements	8 years
Tax returns - Income, Property	Permanent
Sales Tax / VAT / Service Tax / GST Records	8 years

Opinions, advance rulings	8 years
IT assessment orders, tribunal orders, court orders on taxation	Permanent

#### 4. Corporate Legal Records

##### Functional Department - Corporate Secretarial/Legal

Record Category	Period for Preservation
Corporate Records (certificate of incorporation, commencement of business, Certificate of registration from statutory authorities and other business related registrations, permissions, licenses, listing agreements, common seal registers, minutes book of general meetings, postal ballot, board meetings, creditors meetings and meetings of committees thereof, Memorandum and Articles of Association, Annual Reports and other statutory approvals and statutory correspondence, register on destruction of records.	Permanent
Share Transfer Forms, Share Certificates, statutory registers, Attendance Registers of Board, committees of Board	Permanent
MCA21 Filings and Stock Exchange filings in physical and Electronic form	8 years from the date of filing
Annual Statutory Audit Reports, Internal Audit Reports and Financial Statements	8 years
Secretarial Audit Reports	8 years
Board Agenda Papers	8 years
Statutory Registers and records	Permanent
Disclosures made under Regulation 30 of the LODR on the website and to the stock exchanges	3 years after the expiry of initial period of 5 years of disclosure on website
Opinions	Permanent
Litigation files	5 year after expiration of disposal of the case
Court Orders	Permanent

## 5. Property Records

### Functional Department: Corporate Legal/ Administration

Record Category	Period for Preservation
Property Deeds, Assessments, Licenses	Permanent
Purchase / Sale Deeds	Permanent
Lease Agreements	3 years after expiration of the lease

Property tax, water and electricity cess and related documents and correspondence	Permanent
Licenses, approvals and permissions for use of property under various laws applicable to the business of the company	Permanent

## 6. Electronic Documents including email back up

### Functional Department: Respective Departments/ IT Department

All e-mails - from internal and external sources to be retained up to 60 months from respective date of receipts.

\*\*\*\*\*