

# DALMIA REFRACTORIES LIMITED

## POLICY FOR PRESERVATION OF DOCUMENTS (Amended in the Board Meeting held on 08.02.2018)

### 1. Preface

Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI Listing Regulations**”) requires that every listed entity shall have a policy for preservation of documents which shall be duly approved by its board of directors.

### 2. Scope of the Policy

This policy of Dalmia Refractories Limited (“**Company**”) on preservation of documents (“**Policy**”) has been formulated in pursuance of the SEBI Listing Regulations and has been duly adopted and approved by the board of directors of the Company (“**Board**”). This Policy covers not only the various aspects on preservation of the documents, but also safe disposal / destruction of such documents.

### 3. Objective of the Policy

The main objectives of the Policy are to ensure that:

- (a) all documents and records of the Company are properly classified;
- (b) documents of the Company are properly Preserved and maintained; and
- (c) all documents and records that are no longer required to be Preserved and maintained under applicable law, are disposed-off in an appropriate manner pursuant to obtaining due approvals in this regard.

### 4. Definitions

- (a) “**Act**” means the Companies Act, 2013.

- (b) “**Board**” means the board of directors of the Company or any of the committees constituted by it.
- (c) “**Company**” means Dalmia Refractories Limited.
- (d) “**Document**” includes any data or information set out in papers, notes, agreements, summons, notices, requisitions, orders, declarations, forms, records, registers, correspondence, minutes, whether issued, sent, received by or kept, in pursuance of any law for the time being in force or otherwise, maintained on paper or in Electronic Form.
- (e) “**Electronic Form**” means on any contemporaneous electronic device such as computer, laptop, compact disk, floppy disc, space on electronic cloud, or any other form of storage and retrieval device as specified under clause (r) of sub-section (1) of section 2 of the Information Technology Act, 2000 or as otherwise considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it.
- (f) “**Electronic Records**” means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000.
- (g) “**Preservation**” means to keep Documents in good order, to prevent them from being damaged or destroyed.
- (h) “**Record**” means a documentary evidence of past events or transactions, and includes Electronic Records.
- (i) “**Register**” refers to statutory registers maintained under the Act or the SEBI Act.
- (j) “**SEBI Act**” means the Securities and Exchange Board of India Act, 1992.

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

All other words and expressions used but not defined in this Policy, but defined in the SEBI Act, the Act, SEBI Listing Regulations, Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 and/or rules and regulations made thereunder shall have the same meaning as respectively assigned to them in such acts or rules or regulations or any statutory modification or re-enactment thereto, as the case may be.

## **5. Classification of Documents**

Documents of the Company may be classified in the following manner:

- (a) Documents whose Preservation shall be permanent in nature;
- (b) Documents with a Preservation period of not less than 8 (eight) years after completion of the relevant transactions; and
- (c) Documents that are needed to be Preserved and retained for such other longer period as may be prescribed under any applicable law.

It is clarified that where there is no time period prescribed for Preservation of documents, the same shall be Preserved for at least a period of 8 (eight) years.

An indicative list of the Documents and the time-frame of their Preservation is provided in **Annexure I**.

## **6. Maintenance and Preservation of Documents**

- 6.1 The Documents specified in clause 5 may be Preserved for the time periods indicated in either:
- (i) Physical form, or
  - (ii) Electronic Form

6.2 The Heads of respective Departments of the Company shall be responsible for preservation of the documents in terms of this Policy, in respect of the areas of operations falling under the charge of each of them. She / He shall ensure compliance with all the requirements related to the Preservation, maintenance and security of the Documents as prescribed in this Policy and under applicable law.

## **7. Disposal of Documents and Records**

Documents and Records of the Company, in physical form or Electronic Form, that do not have to be Preserved permanently, may be destroyed at the end of the Preservation period mentioned in Clause 5, after obtaining prior approval in such mode under the instructions approved by the Board of Directors/ concerned Head of Departments or any other authority, as required under applicable law.

## **8. Authority for approval of Policy**

The Board shall have the authority for approval of this Policy in pursuance to the SEBI Listing Regulations.

## **9. General**

9.1 This Policy shall apply to the maintenance and Preservation of all the Documents of the Company. Any or all the provisions of this Policy would be subject to any revision / amendment made to the Act, rules thereunder, SEBI Listing Regulations, SEBI Act, rules and regulations thereunder as may be notified from time to time.

9.2 The Company Secretary of the Company is authorized to amend the Policy from time to time such that it remains compliant with applicable law. Such amended policy shall be periodically placed before the Board for noting and ratification.

## **Annexure I**

### **Preservation of Documents**

#### **Indicative List**

##### **A. Documents whose Preservation shall be permanent in nature**

1. Incorporation documents as originally filed with the Registrar of Companies.
2. Memorandum and Articles of Association.
3. Register of renewed and duplicate share certificates
4. Register of members along with index of members.
5. Foreign Register of Members
6. Minutes book of general meetings
7. Minutes book of the Board meetings and committee meetings
8. Register of charges
9. Register of contracts and arrangements in which Directors are interested
10. Register of Directors and Key Managerial Personnel
11. Register of loans, guarantees and securities
12. Register of investments in securities not held in the name of the Company
13. Licenses and key approvals obtained from statutory authorities
14. Record of private placement offers in Form PAS-5.
15. Forms and records prescribed under the SEBI (Substantial Acquisition Of Shares And Takeovers) Regulations,1997
16. PAN (Income Tax Act, 1961)
17. All other Documents which are required to be preserved permanently in accordance with law applicable to the Company from time to time.

##### **B. Documents to be Preserved for not less than eight years after completion of the relevant transactions**

1. Register of debenture holders or any other security holders along with index (Preserved for a period of 8 (eight) years from the date of redemption of debenture or security, as the case may be).
2. Annual return and copies of all certificates and documents annexed

thereto (Preserved for a period of 8 (eight) years from the date of filing with the Registrar of Companies).

3. Register of deposits (Preserved for a period of 8 (eight) years from the date of last entry in the register).
4. Books of accounts (Preserved for a period of 8 (eight) years immediately preceding the financial year).
5. Register of buy back of securities (Preserved for a period of 8 (eight) years from the date of completion of buy back).
6. Instrument creating or modifying the charge (Preserved for a period of 8 (eight) years from the date of satisfaction of charge).
7. Register of allotment (Preserved for a period of 8 (eight) years from the date of each allotment)
8. Register of payment of dividend (Preserved for a period of 8 (eight) years from the date of payment of dividend).
9. Register of Directors' attendance (Preserved for a period of 8 (eight) years)
10. Register of proxies (Preserved for a period of 8 (eight) years from the date of the shareholders meeting).
11. Register of sweat equity shares (Preserved for a period of 8 (eight) years from the financial year in which latest entry in made).
12. Register of investor complaints (Preserved for a period of 8 (eight) years from the date of last entry).

C. Others

1. Register of employee stock options (Preserved for a period of 15 (fifteen) years from the date of exercise of option).
2. Foreign Register of debenture holders or any other security holders (Preserved for a period of 15 (fifteen) years from the date of redemption of debentures).