

**PRESERVATION OF DOCUMENTS
CUM ARCHIVAL POLICY**

PRESERVATION OF DOCUMENTS

1. PREAMBLE

This Policy shall be called “**Preservation of Documents cum Archival Policy**” of Niraj Cement Structurals Limited.

This Policy has been framed in compliance with the provisions of Regulation 9 of the Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred to as “Listing Regulations”) which requires every Listed Company to have a policy on preservation of documents, classifying them into two categories:

- i. Documents whose preservation shall be permanent; and
- ii. Documents to be preserved for not less than eight (8) years after completion of the relevant transaction.

2. OBJECTIVES

The objective of the Policy is to ensure that all important documents, generated or received by the Company, are adequately maintained and preserved in compliance with the applicable statutory provisions and to facilitate destruction of documents that are no longer required, at an appropriate time in a specified manner.

The Policy establishes the guidelines for management, retention, preservation and destruction of documents, both in physical form and electronic form by the Company.

3. SCOPE

This Policy shall apply to all documents which include records maintained in the form of books or stored in a computer or tapes or discs or in any other electronic form or transcribed information of any type whether expressed in ordinary or machine language.

The preservation of documents, as mandated under the Policy, shall apply to all documents regardless of its location, including all Company locations, off-site locations, computer storage or employees' laptops etc.

4. PRESERVATION SCHEDULE OF DOCUMENTS

The Documents shall be preserved under following categories:

- i. Documents whose preservation shall be permanent in nature.
- ii. Documents with preservation period of not less than eight (8) years after completion of the relevant transactions.
- iii. Documents with preservation period specified by statutory authorities under applicable laws.

5. DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE

- i. All documents as may be required under the applicable statute, laws, rules and regulations, namely but not limited to certificate of incorporation, memorandum and articles of association, permanent account number, tax deduction account number, goods and service tax/export/import/ other registration certificates, licences, court orders, awards, patents, trademarks, copy rights shall be preserved permanently.
- ii. Statutory records and registers that are required to be maintained permanently under the provisions of the Companies Act, 2013 including Annual Financial Statements with Statutory Auditors Report, Annual Report.

- iii. Minutes of the Board Meeting, Board Committee Meetings, General Meetings of Members etc. shall be retained in perpetuity in the Company's minute book.
- iv. Agenda items and approval note for the agenda items along with relevant annexure thereto pertaining to the meeting of the Board / Committee of the Board shall be preserved permanently.
- v. Documents relating to any property of the Company, property tax, delegation of powers, all Policies / Policy Guidelines of the Company framed under various regulations shall be retained perpetually.
- vi. Payroll related records such as Final Settlements, Group Saving Linked Insurance, Life Insurance Corporation, Provident Fund, Employee's Pension Scheme / Employees Family Benefit Scheme shall be permanently kept.

6. RECORD MAINTENANCE AND STORAGE

All Documents must be properly classified, filed, labeled, indexed and stored by the respective departments.

7. DISPOSAL OF DOCUMENTS

After the expiration of the indicated preservation period, the documents may be disposed of / destroyed by the respective department with the approval of entity head.

8. AMENDMENT TO THE POLICY

In case of any modification / amendment / re-enactment of any existing acts, rules, regulations, guidelines etc. or an enactment of any new act, rules, regulations, guidelines, etc. which are inconsistent with this Policy, then such modified / amended / re-enacted provision or new provisions shall prevail over the Policy.

The Chairman and Managing Director is authorized to amend this Policy to be consistent with the prevailing provisions of Acts, rules, guidelines, regulations and in accordance with administrative/ business requirements of the Company. Any clarification needed on the Policy, may be referred to Company Secretary Department.

9. DISCLOSURE ON WEBSITE

The Policy shall come into effect immediately. A copy of the Policy including amendments thereto shall be hosted on the website of the Company.

ARCHIVAL POLICY

1. INTRODUCTION

Regulation 30(8) of the SEBI Listing Regulations requires every listed entity to make available an archival policy on its website. In this context, the following policy has been framed by the Board of Directors of the Company as amended from time to time.

2. OBJECTIVES

Pursuant to Regulation 30(8) of the SEBI Listing Regulations, records are to be retained for the period of their immediate use, unless longer retention is required for historical reference, contractual, legal or regulatory requirements or for other purposes as may be set forth below. Records that are no longer required, or have satisfied their required periods of retention, shall be destroyed as per the procedure prescribed under law.

3. SCOPE

In line with the Company's Policy on Determination of Materiality of Events and as per the SEBI Listing Regulations, the Company shall disclose all such events to the Stock Exchanges and such disclosures shall be hosted on the website of the Company for a period of 5 years and thereafter the same shall be archived so as to be available for retrieval for a further period of three years by storing the same on suitable media. Thereafter the said

information, documents, records may be destroyed as per the policy on preservation of documents.

4. POLICY REVIEW

The Policy shall be subject to review by the Board. Any amendment made to the policy as deemed necessary from time to time in accordance with the regulatory requirements or otherwise, shall be reported to the Board for approval and noting at a meeting of the Board.
