

STAR CEMENT LIMITED

Policy for preservation of documents

1. This is the policy of Star Cement Limited (SCL) for the preservation of documents. The Policy has been developed in compliance with the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Policy is to guide the Company and its Officers, Employees on maintenance of any documents, their preservation and disposal.

The Board of Directors of SCL and/or Authorized Officials reserve right to revise the policy at any time.

2. Definitions

- 2.1. "Act" means the Companies Act, 2013.
- 2.2. "Applicable Law" means any law, rules, circulars, guidelines or standards, under which the preservation of the documents has been prescribed.
- 2.3. "Authorized Person" means any person duly authorized by the Board, Chairperson, Executive Director and Chief Executive Officer.
- 2.4. "Board" means the Board of Directors of the Company or its Committees.
- 2.5. "Company" means Star Cement Ltd.
- 2.6. "Current documents" means any document that still has an ongoing relevance with reference to any ongoing litigation, proceedings, complaint, dispute, contract or any like matter.
- 2.7. "Documents" means any document, papers, notes, agreements, summons, notices, advertisements, requisitions, orders, declarations, forms, correspondence, minutes, indices, registers and or any other record required under or in order to comply with the requirements of any applicable law, whether issued, sent, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in electronic form and does not include multiple or identical copies.
- 2.8. "Electronic Records" means the electronic record as defined under Information Technology Act, 2000.
- 2.9. "Electronic form" means any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, space on electronic cloud or any other form of storage and retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control and access to it.
- 2.10 "Maintenance" means keeping documents, either physically or in electronic form.
- 2.11 "Preservation" means to keep in good order and to prevent from being altered, damaged or destroyed.

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2.12 "Regulations" means the SEBI (listing Obligation and Disclosure Requirements) Regulations, 2015.

The words and phrases used in this Policy and not defined here shall derive their meaning from the Applicable Law.

3. Classification of documents :

The documents will be preserved in the following manner:

- (i) Where there is a period for which a document is required to be preserved as per Applicable Law- for the period required by Applicable Law.
- (ii) Where there is no such requirement as per Applicable Law - then for such period as the documents pertains to a matter of ongoing relevance.
- (iii) In case of any other document-for such period as the competent officer of the Company required to handle or deal with the document takes a considered view about its relevance; provided that a document may be preserved for a period of 5 years from the date on which the document was originated.

A suggestive list of documents and time frame for their preservation is annexed as 'Annexure-A'

4. Responsibilities of authorized person :

SCL's authorized persons responsibilities inter alia are as under:

- (i) To supervise preservation of documents
- (ii) To supervise destruction of the documents as per the Policy
- (iii) To supervise recording of actions for preservation and destruction of the documents.
- (iv) To review and modify the policy in compliance with law and organizational policies.
- (v) To authorize/nominate any responsible officer of the Company to perform the above responsibilities.

5. Other officers responsible :

SCL's KMP, Officers, Staffs area also responsible to comply with this policy. When any of the officers/staffs leaves SCL, he/she must return all documents in his/her possession to SCL. No officer shall use any documents of SCL for his/her personal gain and share any documents/information with any outsider without consent of his/her immediate superior.

6. Modes of preservation :

6.1 The documents may be preserved in physical and/or electronic form.

6.2 The Authorised person shall be responsible to preserve the documents covered under this policy.

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6.3 Preservation of documents should be such as to ensure there is no tampering, alteration, destruction or anything endanger the content, authenticity, utility or accessibility of the documents.

6.4 The preserved documents must be accessible at all reasonable times, access must be controlled so as to ensure integrity of the documents and prohibit unauthorized access.

7. Custody of the documents

Subject to the applicable laws, the custody of the documents shall be with the authorized person. In case of resignation/cessation/transfer of unauthorized person, such person shall handover all the relevant documents, lock and key, password, storage devices and such other documents in his possession under this policy.

8. Conversion of documents

The physical documents preserved may be converted into electronic form to ensure ease maintenance of documents.

9. Destruction of documents

The period stated herein below is minimum retention period and before actual destruction/disposal of documents, the authorized person will review the on-going business use, internal requirement, audit requirement, statutory/legal requirement or any other like factor.

A register of documents disposed/ destroyed shall also be maintained by the Company.

10. Unauthorised retention/destruction can lead to consequences

Premature destruction of documents is expressly prohibited and if done intentionally, may result in disciplinary action, upto and including termination of employment and possible civil and criminal liability.

Under no circumstances, duplicate or drafts be retained longer than the official versions of the records.

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Documents preservation schedule- Indicative list :

Documents relating to Companies Act

<u>Permanent preservation</u>	<u>Temporary preservation</u>
(a) Memorandum and Articles of Association	(a) Register of charges – 8 years
(b) Documents relating to incorporation of Company	(b) Register of other security holders – 8 years
(c) Register of Members	(c) All annual returns prepared as per Companies Act and copies of all documents annexed thereto – 8 years.
(d) Books and documents relating to the issue of share certificates including blank form of share certificate.	(d) Notices of disclosures of interest by Directors – 8 years
(e) Annual Report	(e) All certificates surrendered to a company – 3 years.
(f) Foreign register of members	(f) Register of deposits – 8 years
(g) Minutes of Board and Committee meeting	(g) Instrument creating/modifying/satisfying charges – 8 years.
(h) Minutes of General Meeting	(h) Office copies of Notices, scrutiniser's report and related papers – 8 years
	(i) Postal ballot and all paper relating to postal ballot – 8 years.

Following categories of documents may be destroyed as normal administrative practice:

- (a) Catalogues
- (b) Copies of press cuttings, press statements or publicity material
- (c) Letters of appreciation or sympathy or anonymous letters
- (d) Requests for copies of maps, plans, charts, advertising material or other stock information
- (e) Calendars, office diaries
- (f) Facsimiles where a photo copy has been made
- (g) Telephone message
- (h) Drafts of reports, correspondence, speeches, notes, spreadsheets, etc.,
- (i) Routine statistical and progress reports compiled and duplicated in other reports.
- (j) Any other documents which authorized person may determine.