



SHREE KRISHNA PAPER MILLS & INDUSTRIES LIMITED

Policy for Preservation of Documents
{Pursuant to SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015}

1. PREAMBLE:

1.1 The provision of Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as “Listing Regulations”) which requires every Listed Company to have a policy on preservation of documents approved by its Board of Directors. Further Regulation 30 (8) of the SEBI Listing Regulations refers to an archival policy as per which all events or information which has been disclosed to stock exchange(s) under Regulation 30 shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the archival policy of the company, as disclosed on its website.

1.2 This Policy (hereinafter referred to as “Policy”) shall be called “Policy for Preservation of Documents” of Shree Krishna Paper Mills & Industries Limited (hereinafter referred to as “SKPMIL”).

2. DEFINITIONS:

“**Archival**” means accumulation/storage of historical records on server/network or at a physical place.

“**Board of Directors**” or “the Board” means the Board of Directors of SKPMIL, as constituted from time to time.

“**Documents**” or “**Records**” mean a piece of written, printed, or electronic matter that provides information or evidence or that serves as an official record of the Company.

“**Preservation**” or “**preserve**” means maintenance of documents and records (whether physical or electronic) in usable form and in good order, to prevent from being damaged or destroyed or tampered with.

“**Listing Regulations**” shall mean the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, together with the circulars issued there under, including any statutory modifications or re- enactments thereof for the time being in force.

3. OBJECTIVES OF THE POLICY:

3.1 The objective of the Policy is to ensure that all important documents, generated or received by SKPMIL, 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.

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

4. SCOPE OF THE POLICY:

This policy shall apply to all documents generated or received by SKPMIL, both in physical form as well as electronic form.

5. DOCUMENTS:

5.1 “Documents” refers to all papers, records, writings, communications, including agreements, sale / conveyance deeds, licences, judgments, orders, approvals, registration certificates, building plans, vouchers, etc. generated or received by SKPMIL in the course of its business either in physical form or in electronic form.

5.2 Documents generated or received in “electronic form” would include but not limited to emails and attachments, scanned papers, word documents, presentations, spreadsheets, databases, picture / graphic files, computer generated faxes, calendars, network access files and internet usage files, etc.

6. PRESERVATION SCHEDULE OF DOCUMENTS:

6.1 The Documents shall be preserved under following two categories:

(a) Permanent;

(b) Specified periods, being

- the period mandated under applicable laws;
- the period duly approved by the Functional Head at the Head Office, as per the business needs of SKPMIL;
- not less than eight years in other cases;

6.2 All documents which are required to be preserved permanently may also be additionally stored electronically / digitally.

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

6.4 The head of each department at divisional head office shall designate an officer of the department who shall ensure compliance with this Policy.

7. PRESERVATION OF DOCUMENTS PERMANENTLY:

7.1 All Documents as may be required under the applicable statute, laws, rules and regulations, namely but not limited to, documents pertaining to certificate of incorporation, PAN card, licences, title deeds, sale / conveyance / lease deeds, general power of attorney, database in SAP, drawings, building plans, agreements, registration certificates, statutory / regulatory approvals, trusts deeds, patents, trademarks, copy rights etc. shall be preserved permanently or till the time the asset is in existence with company.

7.2 Statutory records and registers required to be maintained under the provisions of the Companies Act shall be preserved permanently.

7.3 Minute books containing minutes of the Board Meeting, Board Committee Meeting, General Meetings of members, Court convened Meetings, Meetings of Creditors, etc. shall be preserved permanently.

7.4 Agenda items and approval note for the agenda items along with relevant annexures thereto pertaining to the meeting of the Board / Committee of the Board shall be preserved permanently.

7.5 The record of disposal / destruction along with the approval obtained shall be preserved permanently.

8. PRESERVATION OF DOCUMENTS FOR SPECIFIED PERIOD:

8.1 All books of account, vouchers, supporting documents, etc. shall be kept in good and proper physical condition at-least for a period of **eight financial years** after the financial year to which they relate to.

8.2 The documents relating to assessment of the Company under the direct and indirect taxes shall be preserved for a period of **eight years** after the financial year to which they relate to. However, wherever any enquiry has been initiated or legal proceedings with respect to taxation issues is under process, then in such cases all related documents pertaining to the subject issue are to be preserved in proper manner till such time the matter is finally concluded.

8.3 All disclosures made by the company to the stock exchanges shall be hosted on the website of the company for a minimum period of **five years** Upon completion of five years period such disclosures shall be removed from the website of the Company and shall be destroyed by the department in consultation with Company Secretary.

8.4 In addition to the above, all other Documents shall be preserved for such period as may be specified in the relevant statute, law, rules, regulation, guidelines, etc. applicable to the respective department.

9. PRESERVATION OF DOCUMENTS BEYOND SPECIFIED PERIOD:

Notwithstanding anything contained in this policy, in case of any directions from any statutory authorities, tribunals, tax authorities, registrar of companies, court of laws, etc. by an order in writing to preserve any specific document for a period beyond the specified period under this policy, then the concerned department of SKPMIL would be bound to preserve such documents for such period beyond the specified period till the matter is finally concluded.

10. REVIEW OF POLICY:

This Policy has been adopted by the board of directors of the Company and the board may review and amend the Policy, as and when required to do so due to regulatory changes or under any other circumstances necessitating revision to the Policy.