

## **KRBL LIMITED**

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**CIN:** L01111DL1997PLC072847 **Website:** www.krblrice.com

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### **KRBL LIMITED POLICY ON PRESERVATION OF DOCUMENTS AND ARCHIVAL**

[Pursuant to Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

#### **1. BACKGROUND**

The Securities and Exchange Board of India (SEBI) with the objective of bringing the basic framework governing the regime of Listed Entities in line with the Companies Act, 2013 and at the same time compiling all the mandates of varied SEBI Regulations/Circulars governing Equity as well as Debt segments of capital market under the ambit of a single document, has made applicable SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred as "LODR" or "Listing Regulations") w.e.f December 01, 2015.

Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 requires every listed entity to formulate a policy on preservation of documents.

Further Regulation 30 (8) of the Listing Regulations also refers to an archival policy as per which all events or information 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.

Besides the above, as per applicable provisions of Companies Act, 2013 certain documents must be preserved permanently or up to a certain prescribed time.

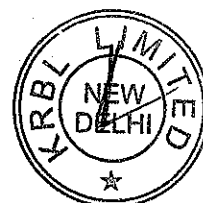
Accordingly this policy has been framed keeping in view particularly the requirements of Listing Regulations and the provisions of Companies Act, 2013.

#### **2. OBJECTIVE**

The Company believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behaviour. This policy attempts to preserve and maintain documents of the organisation.

During the course of business, the Company generates several documents either in physical or in electronic mode. Most of the documents are useful for a short span of time and are kept for a definite period, but some documents may be required to be maintained permanently during the lifetime of the organisation. In order to preserve such documents, the Company needs to implement a well-considered, well-documented plan to ensure that they remain in good condition over a period of time.

This policy of KRBL Limited shall be known as '**Policy on Preservation of Documents and Archival of KRBL Limited**'. The purpose of this Policy is to Preserve Documents/Records maintained by the Company either in Physical Mode or Electronic Mode (hereinafter referred to as "the Documents").



### **3. DEFINITIONS**

**"Act"** means the Companies Act, 2013 and the Rules framed there under, including any modifications, clarifications, circulars or re-enactment thereof.

**"Board of Directors" or "Board"** means the Board of Directors of KRBL Limited, as constituted from time to time.

**"Company"** means KRBL Limited.

**"Compliance Officer"** means the Company Secretary of the Company who is responsible to perform duties as required under section 205 of the Companies Act 2013 and Regulation 6 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

**"Director"** means a person as defined in Section 2(34) of the Companies Act, 2013 and presently appointed as a Director in the Company.

**"Document"** means all business records of the Company in written, printed and recorded matter and electronic forms of records and includes summons, notice, requisition, order, declaration, form and register, whether issued, sent or kept in pursuance of the Companies Act 2013, SEBI Act 1992 or under any other law for the time being in force or otherwise, maintained on paper or in electronic form.

**"Employees"** means the employees and office-bearers of the Company, including but not limited to Managing Director and Whole Time Directors.

**"Key Managerial Personnel"** means key managerial personnel as defined in sub-section (51) of section 2 of the Companies Act, 2013.

**"Listing Agreement"** means an agreement that is to be entered into between a recognized stock exchange and the Company pursuant to Securities and Exchange Board (Listing Obligations and Disclosure Requirements), 2015.

**"Maintenance"** means keeping Documents, either physically or in Electronic Form.

**"Policy"** means this Policy on Preservation of Documents and Archival and as may be amended from time to time.

**"Preservation"** means to keep in good order and to prevent from being altered, damaged or destroyed.

**"Regulations"** means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including any modifications, clarifications, circulars or re-enactment thereof.

**"Stock Exchange or Exchanges"** means BSE Limited and National Stock Exchange of India Limited

Any other term not defined herein shall have the same meaning as defined in the Companies Act, 2013, the Listing Agreement, Regulations or any other applicable laws or regulations to the extent applicable to the Company.

### **4. INTERPRETATION**

In any circumstance where the terms of this policy differ from any existing or newly enacted law, rule, regulation or standard governing the Company, the law, rule, regulation or standard shall take precedence over these policies and procedures until such time as this policy is changed to conform to the law, rule, regulation or standard.



## **5. APPLICABLE LAWS**

This policy shall be governed by the Companies Act 2013, SEBI Act, Rules and Regulations made under Companies Act, 2013 & under SEBI Act, Secretarial Standards, Labour Laws, Tax Laws and all other applicable laws for the time being in force.

## **6. CLASSIFICATION OF DOCUMENTS**

- a) Documents shall be classified in the following categories:
  - i. Mandatory under governing laws.
  - ii. Non-Mandatory
- b) Documents which are required to be mandatorily preserved for a stipulated minimum period of time under governing laws shall be preserved accordingly. Documents in respect of which no minimum maintenance timeline is stipulated under any of the laws shall be preserved in accordance with this policy as provided in Appendix A.
- c) Any change in the governing laws affecting the change in period of preservation of documents shall prevail over this policy.

## **7. ARCHIVAL POLICY**

Any disclosure of events or information which have been submitted by the Company to the Stock Exchanges under Regulation 30 of the Listing Regulations will be available on the website of the Company for a period of 5 years from the date of its disclosure and shall thereafter be archived for a period of 3 years.

## **8. EFFECTIVE DATE**

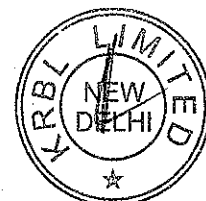
The Policy as approved by the Board of Directors shall be effective from December 1, 2015.

## **9. SCOPE AND LIMITATION**

In the event of any conflict between the provisions of this Policy and the laws which are applicable on the Company, the provisions of such applicable laws shall prevail over this Policy and the part(s) so repugnant shall be deemed to severed from the Policy and the rest of the Policy shall remain in force.

## **10. DISSEMINATION OF POLICY**

This Policy shall be hosted on the website of the Company.



## **11. CUSTODY OF DOCUMENTS**

All Documents /Records as specified in Appendix A shall be under the custody of respective head of the departments as detailed below:

<b>S. No.</b>	<b>Documents</b>	<b>Authorized persons</b>
<b>A.</b>	Corporate Secretarial Records	Head-Secretarial Department
<b>B.</b>	Accounts Records	Head-Accounts Department
<b>C.</b>	Finance Records	Head-Finance Department
<b>D.</b>	Taxation Records	Head-Taxation Department
<b>E.</b>	Legal Files and Papers	Head-Legal Department
<b>F.</b>	Marketing and Sales Records	Head-Marketing Department
<b>G.</b>	Production or Purchases Related Records	Head-Production Department
<b>H.</b>	Property Records	Head-Administration
<b>I.</b>	Projects Records	Individual respective Sections
<b>J.</b>	Correspondence and Internal Memo	Individual respective Sections
<b>K.</b>	Insurance Records	Head-Insurance Department
<b>L.</b>	Personnel Records	Head-HR& IT Department
<b>M.</b>	Information Technology Records	Head-HR & IT Department
<b>N.</b>	Documents maintained specifically at Plants	Head of the Respective Plants
<b>O.</b>	Electronic Records	Individual Respective Sections

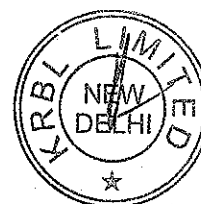
## **12. PROCEDURE FOR DISPOSAL OF DOCUMENTS**

The Documents of the Company which are no longer required as per the time schedule prescribed Appendix A or any other governing statute may be destroyed. The Managing Director may direct Authorised Persons from time to time to destroy the Documents which are no longer required as per this policy or any other governing statute. The details of the Documents destroyed by the Company shall be recorded in the Register for Disposal of Records to be kept by Authorised Persons who are disposing of the Documents. The Disposal of Documents Register should contain the following details:

1. Date of Disposal
2. Description of Documents destroyed
3. Remarks
4. Signature & Name of Person who is authorized to preserve the documents
5. Signature & Name of Person who is authorized to destroy the documents

## **13. REVIEW AND AMENDMENT**

- i. The Board may review the Policy as and when it deems necessary. The right to interpret/amend/modify this Policy vests in the Board of Directors of the Company.
- ii. This Policy may be amended or substituted by the Board as and when required and also by the Compliance Officer where there is any statutory changes necessitating the change in the policy.
- iii. This policy as amended from time to time shall be made available on the website of the Company.



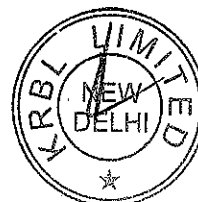
## **APPENDIX A - DOCUMENTS PRESERVATION SCHEDULE**

Subject to clause 6 above, the retention of the documents identified below and of documents not included in the identified categories should be determined primarily by the application of the general guidelines affecting document retention identified above, as well as any other pertinent factors as the overseeing authorities deem fit.

The Documents Preservation Schedule is organized as follows:

### **Section Topic**

- A. Records related to Company Operations**
- B. Corporate Secretarial Records**
- C. Accounts and Finance Records**
- D. Taxation Records**
- E. Legal Files and Papers**
- F. Marketing and Sales Records**
- G. Production or Purchases Related Records**
- H. Property Records**
- I. Projects Records**
- J. Correspondence and Internal Memo**
- K. Insurance Records**
- L. Personnel Records**
- M. Information Technology Records**
- N. Documents maintained specifically at Plants**
- O. Electronic Records**

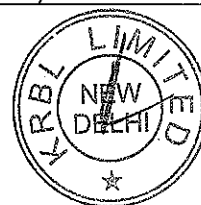


**A. Records related to Company Operations:**

S.No.	Record Type	Preservation Period
<b>Documents to be retained permanently</b>		
1	Memorandum & Articles of Association	Permanent
2	Certificate of Incorporation & Certificate of Commencement of Business	
3	Licenses, Certificates, Approvals and such other documents issued by Central/State Government and any other statutory and/or regulatory body	
4	Orders, Judgements of Judicial Authorities	
5	Policies, Charters and Codes of the Company	
6	Other related Documents	

**B. Corporate Secretarial Records:**

S.No.	Record Type	Preservation Period
<b>Documents to be retained permanently</b>		
1	Common Seal	Permanent
2	Minutes Books of Board Meetings, General Meetings and Committees Meetings	
3	Attendance Records of the meetings of the Board and its Committees.	
4	Statutory Registers	
5	Statutory Forms except for routine compliance	
6	Compliance/Secretarial Audit Report	
7	Scrutinizers Reports	
8	Other related Documents	
<b>Documents to be retained for a minimum period of 8 years</b>		
9	Annual Returns	8 years from the filing with the Ministry of Corporate Affairs
10	Board Agenda and supporting documents	8 Financial years or such period as may be specified under applicable law/statute etc., whichever is longer.
11	Office copies of Notice of General Meeting and related papers	
12	Office copies of Notice of Board Meetings / Committee Meetings, Agenda, Notes on Agenda and other related papers	
13	Disclosure of Interest received from the Directors of the Company in the manner prescribed	
14	Instrument creating a Charge or modifying a Charge, if any	8 Financial Years from the completion of financial year in which the meeting took place.
15	Press releases, including but not limited to, any intimation given to the press regarding financial results, profits, meetings of the Board, general meetings, and overall performance of the Company	
16	Attendance register of Board and Committee Meetings and may be destroyed thereafter with the approval of the Board	
<b>Miscellaneous</b>		
17	Register of Debenture-holders, if any	15 years after the redemption of debentures
18	Index of debenture-holders, if any	15 years after the redemption of debentures
19	Details relating to unclaimed/unpaid dividend	Seven years



**C. Accounts and Finance Records:**

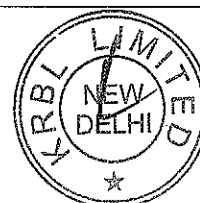
S.No.	Record Type	Preservation Period
<b>Documents to be retained permanently</b>		
1	Annual Audit Reports and Financial Statements	Permanent
2	Subsidiary Accounts	
3	Internal/Cost Audit Reports	
4	Other Related Documents	
<b>Documents to be retained for a minimum specified period</b>		
5	Annual Plans and Budgets	8 years after completion of Audit
6	Books of Accounts, Ledgers and Vouchers	8 years from the end of Financial Year or completion of assessment under Income Tax, whichever is later.
7	Sales Invoice & Purchase Invoice	8 years or such period as may be specified under applicable law/statute etc., whichever is longer
8	Bank Statements	
9	Investment Records	
10	RBI Returns	
11	Foreign Trade documents	
<b>Miscellaneous</b>		
12	General Correspondence	3 years

**D. Taxation Records:**

S.No.	Record Type	Preservation Period
<b>Documents to be retained for a minimum specified period</b>		
<b>1. Direct Taxes</b>		
a.	Employee Taxation related Files	8 years or such period as may be specified under applicable law/statute etc., whichever is longer.
b.	Tax Audit and Working Files	
c.	TDS Monthly Files	
d.	Assessment Related Files	Till time the matter is resolved
e.	Files regarding matters under litigation	
<b>2. Indirect Taxes</b>		
a.	Files for original purchase invoices for VAT, Excise and Service Tax	5 years or such period as may be specified under applicable law/statute etc., whoever is longer.
b.	Refund and Rebate Claim	
c.	Proof of Exports	
d.	Assessment, Audit and Returns related files including Statutory Forms	Till time the matter is resolved
e.	Files regarding matters under litigation	

**E. Legal Files and Papers:**

S.No.	Record Type	Preservation Period
<b>Documents to be retained permanently</b>		
1	Court Orders determining the right of the parties	Permanent
3	Trade Mark /Copy Rights/Patents	
4	Other Related Documents	
<b>Documents to be retained for a minimum specified period</b>		
5	Contracts, Agreements and Related correspondence (including any proposal that resulted in the contract and other supportive documentation)	8 years after termination or expiration of tenure/contracts.



Miscellaneous		
6	Legal Opinions including subject matter files	3 years after the close of matter.
7	Litigation files	5 years after close of Litigations.
8	Documents which are relevant to litigation or any potential litigation (dispute that may result in litigation), claim, audit, investigation or enforcement action.	Until the Legal Department of the Company determines in writing that such Documents are no longer needed.

#### F. Marketing and Sales Records:

S.No.	Record Type	Preservation Period
<b>Documents to be retained for a minimum specified period</b>		
1	Business Notes	8 years or such period as may be specified under applicable law/statute etc.
2	Sales & Marketing policies	
3	Excise Invoices	
4	Debit Note/Credit Notes	
5	Sales Orders	
6	Letter of Credit	
7	Invoices	
8	Packing List	
9	Credit Appraisal Forms & Ratings	
10	Agreements with Agents	
11	Collection Advices	
12	Related MIS	
13	Other related Documents	

#### G. Production or Purchases Related Records:

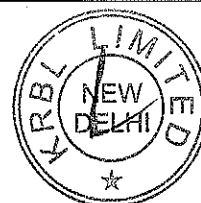
S.No.	Record Type	Preservation Period
<b>Documents to be retained for a minimum specified period</b>		
1	Production procedures, production data, system based records, MIS, yield, rejections etc.	8 years or such period as may be specified under applicable law/statute etc., whichever is longer
2	Purchase orders, annual rate contracts, quotations and comparative quotation analysis etc.	
3	Bill of entry/bill of lading, shipping bill, airway bill etc.	
4	Other production related records required to be maintained under any applicable law/statute etc.	

#### H. Property Records:

S.No.	Record Type	Preservation Period
<b>Documents to be retained permanently</b>		
1	Original Purchase and Sale Agreement	Permanent
2	Property Card, Index II, Ownership records issued by Government Authority	
3	Property Insurance	

#### I. Projects Record:

S.No.	Record Type	Preservation Period
<b>Documents to be retained permanently</b>		
1	Project Documents and Related correspondence (including any proposal of the Project and its approval)	Permanent





**J. Correspondence and Internal Memo:**

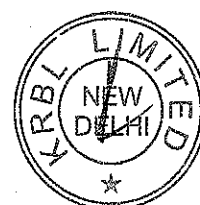
S.No.	Record Type	Preservation Period
<b>Documents to be retained permanently</b>		
1	Those pertaining to non-routine matters or having significant lasting consequences	Permanent
<b>Miscellaneous</b>		
2	Correspondence and memoranda pertaining to routine matters and having no significant impact, lasting consequences e.g. <ul style="list-style-type: none"> <li>• Routine letters, notes that require no acknowledgement or follow-up, such as inter office memo, letters for transmittal and plans for Meetings;</li> <li>• Letters of general enquiry and replies that complete the cycle of correspondence;</li> </ul>	3 years

**K. Insurance Records:**

S.No.	Record Type	Preservation Period
<b>Documents to be retained permanently</b>		
1	All Insurance Policies	Permanent
<b>Documents to be retained for a minimum specified period</b>		
2	Inspection Reports	8 years
<b>Miscellaneous</b>		
3	Claims records	2 Years or Till settlements is over and claim money is received, whichever is later.
4	Group Insurance Plans	Until plan is amended or terminated.

**L. Personnel Records:**

S.No.	Record Type	Preservation Period
<b>Documents to be retained permanently</b>		
1	Payroll Registers	10 Years from the completion of year in which the entries/payment has been made or such other period as may be specified under applicable law/statute etc., whichever is longer..
2	Bonus, Gratuity and other Statutory Records	
3	Other Related Documents	
<b>Documents to be retained for a minimum specified period</b>		
4	Unclaimed Wages Records	8 years or such period as may be specified under applicable law/statute etc, whichever is longer.
<b>Miscellaneous</b>		
5	Employees Medical Record	3 years after separation
6	Salary Sheets	3 years
7	Time Office Records and Leave Cards/Data, Loan Data, LTA Data, TA/DA Vouchers	As per need
8	Full and Final Data	1 year after employee leaving
9	Personal File data of employees	During currency of employment and thereafter for one year



### M. Information Technology Records:

S.No.	Record Type	Preservation Period
<b>Documents to be retained for a minimum specified period</b>		
1	Documents in relation to procurement of IT hardware, software, licenses etc.	8 years or such period as may be specified under applicable law/statute etc, whichever is longer
2	Operations & User Manuals	
3	Microsoft / SAP / Other licenses and Information Security Register	
4	New Email Id / SAP Id request	
5	SAP authorization / change / reversal request	
6	New Material code creation request	
7	Material loss / gain request	
8	Server logs	
9	Disaster Recovery Site logs	
10	Inventory of back up data	
11	Other related Documents	

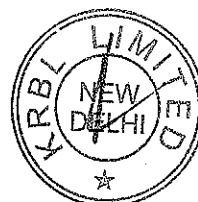
### N. Documents maintained specifically at Plants:

S.No.	Record Type	Preservation Period
<b>Documents to be retained for a minimum specified period</b>		
1	Challans, Delivery notes, Contract Notes, QC Reports, Cenvat documents, Personal Ledger Registers, Import Registers, Bill of Entries, Excise and Service Tax Returns, Despatch Registers, MIS Reports	8 years or such period as may be specified under applicable law/statute etc., whichever is longer.
2	Documents maintained under security and safety dept., maintenance dept., engineering dept., production dept., purchase and quality assurance	7 years or such period as may be specified under applicable law/statute etc., whichever is longer.

### O. Electronic Records:

#### 1. Electronic Mail:

- All e-mails received from Internal and External Sources may be deleted after 3 years, depending on their relevance.
- Employees will strive to keep their e-mails related to business issues.
- All Emails related to business issues should be downloaded to a server or user directory on server.
- Employees are requested to not to send proprietary or confidential internal e-mails to outside sources.
- All e-mails of Employees which are important should be copied to the employees' respective networking server folder.



**2. Web Page Files: Internet cookies:**

All workstations Internet Explorer should be scheduled to delete Internet cookies once per month.

The Company does not automatically delete electronic files beyond the date specified in the Policy. It is the responsibility of all Employees to adhere to the guidelines specified in this Policy. Each month the Company will run backup copy of all Electronic files including email on servers. This backup is safeguard to retrieve lost information within 1 year retrieval period should the documents on network experience problems. The backup copy is considered a safeguard for the record retention system of the Company.

In certain cases documents will be maintained both in paper and electronic form.

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