



VYARA TILES LIMITED

(Formerly known as Vyara Tiles Private Limited)

POLICY ON PRESERVATION OF DOCUMENTS

Table of Contents

Sr. No.	Particulars	Page No.
1.	Preamble	3
2.	Scope	3
3.	Objective	3
4.	Definitions	3 - 5
5.	Interpretation	5
6.	Guidelines	5
7.	Modes of preservation	5 - 6
8.	Policy Review	6
10.	Annexure – A: Indicative List	7
11.	Annexure – B: Specimen format of the register of documents disposed of / destroyed	8

1. **PREAMBLE**

This policy is framed as per the requirements of Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and intended to preserve the documents or information by the Company.

2. **SCOPE**

This policy shall govern the maintenance and preservation of documents as per applicable statutory and regulatory requirements.

3. **OBJECTIVE**

The main objective of this policy is to ensure that all the statutory documents are preserved in compliance with the Regulations and as per Policy framed in accordance with the Regulations and to ensure that the records no longer needed or are of no value are discarded after following the due process for discarding the same.

The major objectives of the policy are:

- a) Identification of statutory registers and other records of the Company which are required to be preserved.
- b) Identification and categorization of the statutory registers and other records to be maintained either for 8 years or permanently.
- c) Decide whether the statutory records and documents are to be preserved in physical form or in electronic form.
- d) After completion of 8 years, for the statutory documents which are to be preserved for 8 years only may be disposed of as per the guidelines of the Policy or as decided by the Board of Directors at that time.

4. **DEFINITIONS**

For the purposes of this policy, the following definitions apply:

“Act” means Companies Act, 2013, Rules framed thereunder including any statutory modification or re-enactment thereof.

“Regulations” means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015.

“Board of Director” or “Board” means the collective body of the Directors of the company.

“Company” means Vyara Tiles Limited.

“Company Secretary” as defined under Section 2(24) of Companies Act, 2013 means a Company Secretary as defined in clause (c) of sub-section (1) of Section 2 of the Company Secretaries Act, 1980 who is appointed by a Company to perform the functions of a Company Secretary.

“Current” means running matter or whatever is at present in course of passage.

“Compliance Officer” means Company Secretary, under these Regulations.

“Registered Office” means the ‘Registered Office’ of the Company situated at 903-904, Rajhans Montessa, Nr. Le Meridian Hotel, Dumas Road, Magdalla, Surat, Gujarat - 395 007.

“Policy” or “This Policy” means, **“Policy on Preservation of Documents.”**

“Maintenance” means keeping documents, either physically or in electronic form.

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

“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 over access to it.

“Document” means any documentary material approved by Board of Directors in either paper or electronic form, generated or received by the Company including but not limited to electronic document, CD-ROM, hard disk, email, microfilm, x-ray film, video tape, floppy disk, USB memory etc.

“Register” means register of various documents maintained by the Company on paper or in electronic form of various documents.

5. **INTERPRETATION**

Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Companies Act, 2013, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

6. **GUIDELINES**

Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, provides that the listed entity shall have a policy for preservation of documents, approved by its Board of Directors, classifying them in at least two categories as follows:

- a) Documents whose preservation shall be permanent in nature;
- b) Documents with preservation period of not less than eight years after completion of the relevant transactions.

Accordingly, the Company has classified the preservation of documents to be done in the following manner:

- a) Documents that needs to be preserved and retained permanently;
- b) Documents that needs to be preserved and retained for a period of 8 years as specified under the Companies Act, 2013 or SEBI (LODR) Regulations;
- c) Documents that need to be preserved and retained for such period as prescribed under any statute or regulation as applicable to the Company.
- d) Where there is no such requirement as per applicable law, then for such period as the document pertains to a matter which is "Current".

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

7. **MODES OF PRESERVATION**

The Documents may be preserved in

- a) Physical form; or
- b) Electronic Form.

The official of the Company required to preserve the document shall be Authorised Person who is generally expected to observe the compliance of statutory requirements as per applicable law.

The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the documents.

The preserved documents must be accessible at all reasonable times. Access may be controlled by the concerned Authorised Person with preservation, so as to ensure integrity of the Documents and prohibit unauthorized access.

Destruction of documents:

The documents of the Company which are no longer required as per the time schedule prescribed in the Annexure A may be destroyed. The concerned officer may direct employees in charge from time to time to destroy the documents which are no longer required as per the documents Preservation Schedule given under Annexure A. The details of the documents destroyed by the Company shall be recorded in the Register for Disposal of Records to be kept by Employees who are disposing of the documents in the format prescribed at Annexure B. The entries in the register shall be authenticated by the Authorised Person.

8. POLICY REVIEW

The Board of Directors shall review this Policy as and when it deems necessary and advice Changes, if any, required from time to time in line with the latest law. Any change to this Policy requires approval of the Board of Directors.

ANNEXURE – A

INDICATIVE LIST:

➤ **PERMANENT PRESERVATION:**

Minutes books of Board, General Meetings and Committee Meetings
Statutory Registers
License and Permissions
Statutory Forms and disclosures except for routine compliance
Scrutinizers' Reports
Register of Members
Index of Members

➤ **TEMPORARY PRESERVATION UPTO 8 YEARS:**

Annual Returns
Board Agenda and supporting documents
Attendance Register
Office copies of Notice of General Meeting and related papers
Office copies of Notice of Board Meeting / Committee Meeting, Notes on Agenda and other related papers
All notices pertaining to disclosure of interest of directors
Instrument creating a charge or modification
Books of accounts, financial statements etc.
Register of debenture holders or any other security holders

➤ **OTHERS:**

As per applicable law

ANNEXURE – B**Specimen format of the register of documents disposed of / destroyed**

Particulars of document along with Provision of Law	Date and Mode of Destruction	Initials of the Authorised Person