

JAIN MARMO INDUSTRIES LIMITED

POLICY FOR PRESERVATION OF DOCUMENTS

PREAMBLE

The Board of Directors (the “Board”) of JAIN MARMO INDUSTRIES LIMITED (the “Company”) has approved the following Policy (“The Policy”) of the Company for preservation of Documents/Records maintained by the Company either in Physical Mode or Electronic Mode (hereinafter referred to as “the Documents”). This Policy has been formulated in accordance with the Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations).

PURPOSE OF THE POLICY

The purpose of the Policy is to specify the type of document(s) and the time period for preservation thereof based on the classification as provided under Regulation 9 of the Listing Regulations.

For the purpose of this Policy, ‘document’ shall include the following:

- “book and paper”- include books of account, deeds, vouchers, writings, documents, minutes and registers maintained on paper or in electronic form, as defined in Section 2(12) of the Companies Act, 2013
- “books of account” includes records maintained in respect of—
 - (i) all sums of money received and expended by a company and matters in relation to which the receipts and expenditure take place;
 - (ii) all sales and purchases of goods and services by the company;
 - (iii) the assets and liabilities of the company; and
 - (iv) the items of cost as may be prescribed under section 148 in the case of a company which belongs to any class of companies specified under that section;as defined in Section 2(13) of the Companies Act, 2013
- “document” includes summons, notice, requisition, order, declaration, form and register, whether issued, sent or kept in pursuance of this Act or under any other law for the time being in force or otherwise, maintained on paper or in electronic form; as defined in Section 2(36) of the Companies Act, 2013

EFFECTIVE DATE

The Policy shall come into effect from the date of its approval by the Board of Directors of the Company.

TYPE OF DOCUMENTS AND TIME PERIOD FOR PRESERVATION

The Company shall maintain and preserve documents as specified hereunder:

- i. The documents of permanent nature, as enumerated in **Annexure A** along with modifications, amendments, addition, deletion or changes made thereto from time to time shall be maintained and preserved permanently by the Company.
- ii. The documents to be maintained and preserved for a ~~specified~~ time period after completion of the relevant transactions, as enumerated in **Annexure B** along with modifications, amendments, addition deletion or changes made thereto from time to time shall be maintained and preserved by the Company for a term of not less than eight years after completion of the relevant transactions.

The documents as specified under Annexure A and B or any other information stored, received, transmitted containing Company's Information are the property of the Company. All e-mails received from Internal and External Sources may be deleted after 2 years. Employees are requested to take care not to send proprietary or confidential internal e-mails to outside sources. In certain cases, documents will be maintained in both paper and electronic form.

- iii. Where there is a period for which a document is required to be preserved as per the applicable law, then, such document shall be preserved for the said period as required under the applicable Law.

ROLES AND RESPONSIBILITIES

The concerned Department Heads will be responsible for the maintenance, preservation and destruction of documents pertaining to their respective department.

However, the concerned Department Heads shall ensure that the documents of special nature such as unsatisfied claims by or against the Company, suits pending in courts, tribunals, industrial disputes, etc. are preserved according to the specific needs even beyond the prescribed period.

MODE OF PRESERVATION

The documents may be preserved either in physical form or in electronic form. However, the documents preserved in physical form may be converted, whenever required or felt necessary, into electronic form or vice-a-versa to ensure ease in maintenance of documents and efficient utilization of space.

The preservation of documents should be such so as to ensure that there is no tampering, alteration, destruction etc. which endangers the content, authenticity, utility or accessibility of the documents. The preserved documents must be accessible at all

reasonable times. However, access may be controlled by the concerned Department Head, so as to ensure integrity of the documents and prohibit unauthorized access.

PRESERVATION LOCATION

All statutory records shall be kept under the safe custody with the concerned department heads. If the location is other than the concerned department, the same should be documented and kept in a file for reference purpose in the respective department.

DISPOSAL AND DESTRUCTION OF DOCUMENTS

After the expiry of the preservation period, the concerned Department Heads shall prepare a list of documents which are required to be destroyed and have it placed before the Board, whereupon such documents shall be destroyed under the supervision of the concerned Department Heads.

The Company shall maintain a 'Register for Disposal of Records' wherein it shall enter brief particulars of the documents destroyed, the date and mode of destruction of such documents and all entries made therein shall be authenticated by the concerned Department Heads.

ADMINISTRATION AND REVIEW OF THE POLICY

The Board of Directors shall be responsible for the interpretation, application, administration and review of his Policy.

AMENDMENTS

The Company reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever. Any amendment to the Policy shall take effect from the date when it is approved by the Board of Directors of the Company.

COMMUNICATION AND DISSEMINATION OF THE POLICY

A copy of the Policy duly approved by the Board of Directors of the Company shall be circulated amongst all the Directors of the Company and also to the Human Resource Department of the Company. The Human Resource Department shall then notify and communicate the existence and contents of this Policy to all the Employees/ Department Heads. The new employees shall also be informed about the Policy by the Human Resource Department.

The Policy shall also be hosted on the Website of the Company www.italicafurniture.com.

DOCUMENTS PRESERVATION SCHEDULE

ANNEXURE A - Documents preservation - permanent in nature

Sr. No.	Particulars of Documents
1.	Certificate of Incorporation and Certificate for Commencement of Business
2.	Memorandum of Association and Articles of Association as original filled and updated from time to time
3.	Agreements made by the Company with Stock Exchanges, Depositories etc.
4.	Minute Books of General Meetings, Board Meetings and Committee Meetings thereof
5.	Authorization / Licenses / Certificates obtained from any statutory authority
6.	Policies of the Company framed under various legislations
7.	Statutory Registers required under applicable laws
8.	Attendance Registers for meetings of the Board and Committees thereof
9.	Statutory documents such as licenses, Certificates, sanctions, approvals etc. from Government/Statutory Bodies
10.	Register for Disposal of Records
11.	Such other documents as may be required to be maintained / preserved under any law from time to time

ANNEXURE B - Documents preservation - Not less than 8 years

Sr. No.	Particulars of Documents
1.	Annual Returns along with Certificates and documents annexed thereto
2.	Office copies of Notices, Agenda papers for meetings of the Board and Committees thereof alongwith Notes on Agenda and other related/ supporting documents
3.	Office copies of Notice of General Meetings and other related / supporting documents
4.	Office copies of newspaper advertisements and publications
5.	Annual financial statements including annual accounts, directors' report, auditors' report
6.	Instruments creating] modifying / satisfying the charge
7.	Books of Accounts, Ledgers and Vouchers
8.	Income Tax Returns filed under Income Tax Act, 1961, for eight years after final assessment
9.	All consents, notices, disclosures including notices of disclosure of interest in Form MBP-1, received from the directors and KMPs along with any amendment thereto
10.	Documents relating to Court cases / CBI cases / Police cases / Civil Suits / Labor Court Cases! Arbitration cases etc.
11.	Disclosures received by the Company under the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011
12.	Compliance Reports received / filed with various statutory authorities
13.	Correspondences made with any statutory authority
14.	Non Statutory Registers / Documents
15.	Forms and returns filed with MCA / RBI or with any other statutory authority
16.	Scrutinizer's Report, Register of Postal Ballot, Postal Ballot form, copies of the notices, other related documents
17.	Certificates received from Secretarial Auditors
18.	Annual Reports
19.	Where there is no specific preservation period for a document and /or no other preservation requirement as per applicable law, then, such document shall be preserved in good order for a term not less than eight years after completion of the relevant transactions
20.	Such other documents as may be required to be maintained / preserved under any law from time to time
