

# ELEGANT MARBLES & GRANI INDUSTRIES LTD.

Manufacturers / Importers / Exporters of Mirror Polished Italian Marbles & Granites

## Policy on Preservation of Documents/Archival Policy

### 1. Preamble

**Elegant Marbles and Grani Industries Limited** ("the Company") has adopted this Policy on Preservation of Documents/Archival Policy ("the Policy") to establish the framework needed for effective preservation/ maintenance of documents and records of the Company required to be maintained under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations").

### 2. Objective

The purpose of this Policy is to ensure that all the necessary documents and records of the Company are adequately preserved, protected and if required, destroyed as per the statutory requirements after following the due process.

For the purpose of these instructions, document shall include all information in whatever form it may be stored e.g. hard copies, electronic documents, computer disc, mails, etc.

All the words and expressions used in this Policy, unless defined hereinafter, shall have meaning respectively assigned to them under the Listing Regulations and in the absence of its definition or explanation therein, as per the Companies Act, 2013 and the Rules, Notifications and Circulars made/issued thereunder, as amended from time to time.

### 3. Place of Preservation / Maintenance

All the aforesaid documents shall be preserved / maintained at the Corporate Office of the Company or such other place as may be approved by the Board in accordance with all the applicable laws.

### 4. Classification

The Documents of the Company shall be classified into two categories based on period of preservation-

a) **Documents whose preservation shall be permanent in nature ;**

The following is the indicative but not an exclusive list of the documents whose preservation shall be permanent in nature:

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- ❖ Common Seal
- ❖ Agreements entered with Stock Exchange, Depositories, etc
- ❖ Incorporation Documents
- ❖ Minutes Books of Board, General Meetings and Committees Meetings
- ❖ Statutory Registers
- ❖ Statutory Forms
- ❖ Register of Charges, if any
- ❖ Register of Members
- ❖ All Sales Tax / VAT / Service Tax and such other registration certificates
- ❖ Ownership records issued by the government/statutory authorities
- ❖ Property related documents/agreements
- ❖ All documents related to arbitration or mediation proceedings, Court Orders, court proceedings and any settlement agreements and outside counsels' legal opinions and Legal case papers.
- ❖ Such other records as may be required under any law from time to time

**b) Documents with preservation period of not less than eight years after completion of the relevant transactions;**

The following is the indicative but not an exclusive list of the documents to be retained for a period of eight years:

- ❖ Copies of Annual Returns and copies of all the certificates and documents annexed thereto
- ❖ Disclosures/ Notices by a Director of his interest
- ❖ Attendance Register, Board Agenda and supporting documents
- ❖ Annual Audit Records
- ❖ Income Tax Returns filed under Income Tax Act, 1961
- ❖ General ledger/Vouchers, etc
- ❖ Annual Financial Statements
- ❖ Compliance Reports received from any Statutory Authority

Documents specified in clauses (a) and (b) above may be kept in electronic mode as permitted under the Listing Regulations. All the aforesaid documents mentioned in clause (b) shall be destroyed after a period of eight years in the manner as may be decided by the Board.

## 5. Archival Policy

The Company shall ensure that all the information disclosed on the Company's website [www.elegantmarbles.com](http://www.elegantmarbles.com) is maintained live and in archive for a period of 3 years.