

# **ART NIRMAN LIMITED**

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## **POLICY ON PRESERVATION OF DOCUMENTS/RECORDS**

### **AND ARCHIVAL POLICY ON WEBSITE DISCLOSURES**

**(Reviewed and Approved by Board of Directors on 13th February, 2024)**

#### **1. PREAMBLE**

Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [“SEBI Listing Regulations”] requires every Listed Company to have a policy on Preservation of Documents/ Records maintained by the Company either in Physical Mode or Electronic Mode and Regulation 30(8) of SEBI Listing Regulations requires every Listed Company to frame a policy on website disclosures and archival of such disclosures.

#### **2. SCOPE**

This policy shall govern the maintenance and preservation of documents as per applicable statutory and regulatory requirements. Any subsequent amendment/ modification in the applicable statutes in this regards shall automatically apply to this Policy. A document preservation policy involves the systematic identification, categorization, maintenance, review, retention and destruction of documents received or created in course of the business.

The policy contains the guidelines how to identify documents that need to be maintained, how long certain documents should be retained, how and when those documents should be disposed of if no longer needed, and how should be accessed or retrieved when they are needed as per the rules made under the law. Further, decision to preserve documents and records depends on important factors i.e. whether documents/records are publicly available, whether it is required by any statutory authorities from time to time or whether it is just informative document or holds any material information.

This policy shall govern the disclosure and archival of such contents only which have been disclosed on the website of the Company pursuant to the compliance with the SEBI Listing Regulations and which are disclosed with stock exchanges. Other contents displayed / hosted on the website shall be out of purview of the Policy and can be archived / deleted as per the requirement of the content and guidance of the company.

### 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 compliance with the Regulations and to ensure that the records no longer needed or which are of no value are discarded after following due process for the same.

The major objectives of the policy are:

- To identify statutory records to be preserved.
- To identify records to be maintained for a period of not less than eight years after Completion of the relevant transaction or permanently.
- To decide the mode of preserving the documents, whether in physical form or in electronic form.
- To decide the procedure to destroy the documents after eight years or other applicable period,
- To help employees understanding their obligations in retaining and preserving the documents and records.
- To frame archival policy for fixing duration of hosting the documents on website of the Company.

### 4. DEFINITIONS:

In this policy, unless the context otherwise requires:

**“Act”** means the Companies Act, 2013, Rules framed thereunder, including any modifications, amendments, clarifications, circulars, notification, orders to remove difficulties or re-enactment thereof time to time.

**“SEBI Listing Regulations”** means SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended time to time.

**“Board of Directors” or “Board”** means the collective Body of the Directors of the Company.

**“Company” or “The Company”**, wherever occur in the policy shall mean **“ART NIRMAN LIMITED”**.

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

**“Policy” or “This Policy”** means, “Policy on Preservation of Documents/ Records and Archival Policy on Website Disclosures.

**“Preservation”** means to keep the documents preventing them from being altered, damaged or destroyed.

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

**“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.

### 5. INTERPRETATION:

Terms that have not been defined in this policy shall have the same meaning assigned to them in the Companies Act, 2013, and/or SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

## **6. GUIDELINES:**

### **A. PRESERVATION OF DOCUMENTS**

- Regulation 9 of SEBI Listing Regulations 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 Listing 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.

- General rules for preservation of documents/records:
  1. The Department Head shall be responsible for preservation and retention of all—documents required/ decided to be kept in related Department
  2. The documents as required to be preserved under the Policy shall be preserved in electronic mode and/or in hard copies as may be necessary.
  3. Appropriate nomenclature and/or indexing shall be given to the documents under preservation for the purpose of easy identification and retrieval.
  4. 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.

## **B. ARCHIVAL OF DOCUMENTS**

The Company being listed, regularly sends various information, financial statements, notices and other disclosures, as required under SEBI listing agreement to Stock Exchanges where securities of the Company are listed. As required under the Companies Act, 2013 and the SEBI Listing Regulations the same are also displayed and hosted on the website of the Company.

Regulation 46 of SEBI Listing Regulations requires the listed Companies to maintain a functional website containing basic information about the Company and other prescribed details.

Regulation 30(8) of SEBI Listing Regulations requires the Listed Companies to disclose on its website all such events or information which has been disclosed to stock exchange(s) under this regulation, and such disclosures 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.

The website of the Company shall be reviewed on regular intervals for ensuring that all the above mentioned disclosures are available on the website of the Company as required.

These disclosures, unless otherwise mentioned in the Act itself, shall be hosted on the website for the specified period and thereafter shall be moved/transferred to Archives folders under the respective heads / sub-folders, in a way so that these can be searched easily as and when required by any person. The documents/disclosures shall be kept in the archive folders till such time as may be required by law.

## **7. DESTRUCTION OF DOCUMENTS:**

After the expiry of the statutory retention period, the preserved documents may be destroyed. Destruction of documents as a normal administrative practice shall be followed for the records which are duplicate/unimportant/irrelevant.

## **8. GENERAL:**

Notwithstanding anything contained in this policy, the Company shall ensure compliance with any additional requirements as may be prescribed under any laws/regulations either existing or arising out of any amendment to such laws/regulations or otherwise and applicable to the Company from time to time.

## **9. POLICY REVIEW:**

This policy shall be reviewed from time to time so that the policy remains compliant with applicable legal requirements. The Company Secretary will keep the policy updated as per applicable statutory guidelines.

## ANNEXURE – A

### Indicative list

#### A. PERMANENT PRESERVATION:

- a. Memorandum of Association and Articles of Association of the Company as amended from time to time Common Seal
- b. Minutes books of Board, General Meetings and Committee Meetings
- c. Statutory Registers
- d. License and Permissions
- e. Statutory Forms and disclosures except for routine compliance
- f. Scrutinizers' Reports
- g. Register of Members
- h. Index of Members
- i. Such other records as may be required under any law from time to time.

#### B. TEMPORARY PRESERVATION UPTO 8 YEARS:

- a. Annual Returns
- b. Board Agenda and supporting documents
- c. Attendance Register
- d. Office copies of Notice of General Meeting and related papers
- e. Office copies of Notice of Board Meeting / Committee Meeting, Notes on Agenda and other related papers
- f. All notices pertaining to disclosure of interest of directors
- g. Instrument creating a charge or modification
- h. Books of accounts, financial statements etc.
- i. Register of debenture holders or any other security holders
- j. Tax records – Tax records including, but not limited to documents concerning tax assessment, tax filings, proof of deductions, tax returns, appeal preferred against any claim made by the relevant tax authorities, shall be maintained for a period of 8 years or for a period of 8 years after a final order has been received with respect to any matter which was preferred for appeal, as the case maybe

#### C. 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	Date of Approval by KMP or Authorised Person	Initials of the Authorised Person