



The Ruby Mills Ltd.

POLICY FOR PRESERVATION AND ARCHIVING OF DOCUMENTS

PREAMBLE

Pursuant to Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “Listing Regulations”), the Board of Directors of a listed entity is required to formulate a policy for preservation of documents. Further, under Regulation 30(8) of the Listing Regulations, events and information disclosed under the Listing Regulations shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website. Pursuant to the requirements stated above, Ruby Mills Limited (the “Company”) has framed and adopted the Policy for preservation and archiving of documents (the “Policy”).

CLASSIFICATION OF RECORDS

Regulation 9 of the Listing Regulations mandates that the company 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.

Provided that the Company may keep documents specified in clauses (a) and (b) above in electronic mode;

TYPE OF DOCUMENTS AND TIME PERIOD FOR PRESERVATION

The company shall maintain and preserve documents as specified hereunder:

Category (A):

The documents of permanent nature (listed in **Annexure-1**) shall be maintained and preserved permanently by the Company subject to the modifications, amendments, addition, deletion or any changes made therein from time to time. Provided that all such modifications, amendments, addition or deletion in the documents shall also be preserved permanently by the Company.

Category (B):

The documents of the company to be maintained and preserved for specified time period after completion of the relevant transactions (listed in **Annexure-2**) shall be preserved by the Company for the term not less than eight year after completion of the relevant transactions subject to the modifications, amendments, addition, deletion or any changes made therein from time to time. Provided that all such modifications, amendments, addition or deletion in the documents shall also be preserved for a term not less than eight years.

For the purpose of this policy, document may include the following:

1. "book and paper" and "book or paper" as defined in clause 12 of section 2 of the Companies Act, 2013;
2. 'books of account' as defined in clause 13 of section 2 of the Companies Act, 2013;
3. 'document' as defined in clause 36 of section 2 of the Companies Act, 2013;
4. 'register of company' as defined in clause 74 of section 2 of the Companies Act, 2013

Further, the company may deeming fit and possible from time to time maintain above mentioned documents in electronic form to the extent possible.

Notwithstanding anything contained in this policy in case of dispute with tax authorities or government authorities, records and documents relating to dispute will be preserved till the settlement of dispute or eight years whichever is later.

Certain key relevant points as per Companies Act, 2013 and relevant Rules made there under disclosed as below:

Pursuant to Section 128(5) of the Companies Act, 2013 (the "Act"), the books of account of every company relating to a period of not less than eight financial years immediately preceding a financial year, or where the company had been in existence for a period less than eight years, in respect of all the preceding years together with the vouchers relevant to any entry in such books of account shall be kept in good order.

Provided that where an investigation has been ordered in respect of the company, the Central Government may direct that the books of account may be kept for such longer period as it may deem fit.

Section 94 of the Companies Act, 2013 read with Rule 15 of the Companies (Management and Administration) Rules, 2015 prescribes certain period of maintenance of certain types of registers, returns, etc.

Annexure 1:

Under this policy, the retention period of preservation of documents shall be as under:

Permanent:

- i. Register of Members along with the Index.
- ii. Statutory Registers.
- iii. Statutory Forms and disclosures except routine compliances.
- iv. Minutes of the Board Meeting, various Committees Meetings and General Meetings.
- v. Scrutinizer's report.
- vi. Licenses and Permissions.
- vii. Policies Formed by the Company under various laws and regulations.
- viii. Court Orders.
- ix. Such other records as may be required under any law(s), from time to time.

Annexure 2:

Temporary Preservation upto 8 years:

- i. Register of debenture holders or any other security holders along with the index.
- ii. Annual Returns and copies of all certificates and documents required to be annexed thereto.
- iii. Books of account and supporting documents, vouchers, records, contracts, deeds, agreements, etc.
- iv. Attendance registers.
- v. All notices under Section 184 of the Companies Act, 2013 read with Rule 9 of the Companies (Meetings of Board and its powers) Rules, 2014.
- vi. Agenda papers, Notice of Board Meeting, Committee Meeting, General Meeting and other related papers.
- vii. Instrument creating a charge or modification thereon.
- viii. Such other records as may be required under any law(s), from time to time.

Others: As per applicable laws.

MODE OF PRESERVATION:

1. The documents may be preserved in physical Form or Electronic Form. The retention period of preservation of documents shall remain the same irrespective of maintenance of documents in physical format or in electronic format.

Explanation: "Electronic Form" means any contemporaneous electronic devices such as Computer, laptop, compact 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.

2. All policies, documents and other information not related to any particular period/ event shall be on display on the Company's website till they are replaced by an updated version, thereafter they will be archived and preserved in a secured server of the Company.
3. All events or information which, in opinion of the Board of Directors of the Company, is material and which has been disclosed to the stock exchange(s) in terms of Regulation 30 of the Listing Regulations shall remain on display on the website of the Company for a minimum period of 5 years or such other limit or time as may be prescribed by the Listing Regulations from time to time and thereafter shall be archived for retrieval for a period of three years after the same is archived. For ensuring safety of the data hosted on the website of the Company, a back-up of the website shall be taken on regular intervals.
4. After five years, such disclosures shall be removed from the Company's website and preserved in a secured server of the Company. Such disclosures shall be preserved in a logical manner viz. as per nature/date of the disclosure, etc. to facilitate easy retrieval as

and when required. The disclosures shall be preserved in a non-editable format which do not require permanent preservation but require years of preservation as prescribed under Applicable Law on the server of the Company.

5. Physical preservations shall be ensured in proper store / record rooms, access to which shall be allowed to only persons authorised.

LOCATION OF RECORDS:

As per relevant provisions of the Companies Act, 2013, and Rules framed there under and any other applicable acts, rules and regulations if any, mandated to keep certain records at the Registered office of the Company shall be located at the Registered Office of the Company. The records for which no specific place has been specified may be maintained at the corporate office of the Company or at any other place as may be, decided by the officers of the Company considering their utilization and usefulness.

RESPONSIBILITY OF PRESERVATION OF DOCUMENTS:

Each Head of the Department of the Company are obligated to ensure the preservation of documents pertaining to their areas of responsibilities in accordance with the applicable laws/regulations.

APPLICABILITY:

This Policy, duly approved by the Board of Directors on 7th November, 2015, shall be applicable with effect from the 1st day of December, 2015 and future amendments/modifications shall take effect from the date stated therein.

The Policy is to be disclosed on the website of the Company.
