

POLICY ON PRESERVATION AND ARCHIVAL OF DOCUMENTS

1. PREAMBLE

KRIBHCO Fertilizers Limited (“KFL” or “Company”) is retaining its documents as per statutory requirement. This policy is framed as per provisions of Companies Act, 2013 and in terms of Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI-LODR) to discard those records and documents that are no longer required to be maintained/preserved. The Policy further provides the manner of archival of the documents which have been disclosed on the website of the company.

2. SCOPE

This Policy is applicable on all the documents whether maintained in physical or electronic form as per statutory requirement. The Policy shall be followed by all the departments of the Company.

3. DOCUMENTS TO BE PRESERVED

This Policy sets the standards for preservation of documents of the Company, broadly classified in the following categories:

(i) CATEGORY A – DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE

The following documents shall be maintained and preserved permanently by the Company. All / any modifications, amendments, additions, deletions to the said documents shall also be preserved permanently by the Company.

Document Category	Document type
Company Operations	<ul style="list-style-type: none"> ➤ Certificate of Incorporation / Certificate of Change of Name / Certificate of Commencement of Business; ➤ Memorandum and Articles of Association; ➤ Files related to title deeds / lease deeds of the properties of the Company; ➤ Agreements / Contracts related to the business operations of the Company; ➤ Licenses, Registration Certificate, approvals and permissions obtained from any Government / Statutory Authority / Regulatory Authority; ➤ Policies and Procedures of the Company; ➤ Any data / information which requires to be maintained permanently as per requirement of Department of Fertilizers / FICC / Ministry of Chemical and Fertilizers ➤ Other related documents



Document Category	Document type
Secretarial	<ul style="list-style-type: none"> ➤ Minute Books of the meeting of the Board of Directors, Committee of the Board and Shareholders of the Company; ➤ All registers as required to be maintained permanently in terms of provisions of Companies Act, 2013; ➤ Agreement with Bombay Stock Exchange, Depositories and Registrar & Transfer Agent ; ➤ Statutory filings with Registrar of Companies / Ministry of Corporate Affairs;
Legal	<ul style="list-style-type: none"> ➤ Legal case related papers; ➤ Order of Courts and/or any other regulatory authorities;
<p><i>Any other document, order, forms, certificates, registers, agreements that may be required to preserve permanently in pursuance to the provisions of the Companies Act, 2013 and/ or SEBI Regulations and /or any other laws applicable on the Company mandating to preserve the document / information permanently</i></p>	

(ii) CATEGORY B – DOCUMENTS TO BE PRESERVED FOR NOT LESS THAN EIGHT YEARS AFTER COMPLETION OF THE RELEVANT TRANSACTION

The following documents shall be maintained and preserved for a term not less than eight years after completion of the relevant transactions. All modifications, amendments, additions, deletions to the said documents shall also be preserved for a term not less than eight years.

However, any Functional / Department Head of the Company, considering the nature of the records/files/documents may retain it for a longer period instead of eight years.

Document Category	Document type
Production / Purchase	<ul style="list-style-type: none"> ➤ Production Procedures, Production Data, System based Records, MIS, etc. ➤ Other Production related records required to be maintained under any applicable Law / Statute etc. ➤ Purchase Orders, Annual Rate Contracts, Quotations and Comparative Quotation Analysis etc. ➤ Bill of Entry / Bill of Lading, Shipping Bill, Airway Bill, etc; ➤ Other related documents
Accounts, Finance and Taxation	<ul style="list-style-type: none"> ➤ Books of Accounts; ➤ Annual financial statements including annual accounts, directors' report, auditors' report; ➤ Direct / Indirect taxes related records; ➤ Loan / borrowings related documentation;
HR	<ul style="list-style-type: none"> ➤ Employment, Payroll, Performance Review records from the date of cessation of employment either due to resignation or superannuation;



Document Category	Document type
Secretarial Records	<ul style="list-style-type: none">➤ Annual Returns (copies of all certificates and documents required to be annexed thereto) as per Companies Act, 2013;➤ Notices, Agenda, Notes on Agenda of Board, its Committee Meetings and Shareholders meetings;➤ Notice of disclosure of interest from directors;➤ Attendance Register for Board, its Committee and shareholders meeting;➤ Listing approvals;➤ Copies of newspaper advertisements and publications relating to all the Statutory Compliances under the Act, Listing Regulations and other Applicable Laws;➤ Documents/Information furnished to Stock Exchanges including information submitted in compliance of SEBI-LODR, as amended from time to time;➤ Documents/Information submitted to Registrar of Companies / Ministry of Corporate Affairs in compliance with the Companies Act, 2013 & Rules thereunder;
<i>Any other document, order, forms, certificates, registers, agreements that may be required to be maintained and preserved for not less than eight years after completion of the relevant transaction in pursuance to the provisions of the Companies Act, 2013 and/ or SEBI Regulations and /or any other laws applicable on the Company..</i>	

(iii) CATEGORY C – GENERAL

In addition to the documents mentioned in Category ‘A’ and ‘B’ above, other documents, certificates, forms, registers, records, etc. which are required to be mandatorily maintained and preserved shall be preserved for a stipulated period of time as per the existing Rules/ Procedures/ Practices of the Company or as per the applicable Statutory/ Regulatory provisions in this regard.

4. RESPONSIBILITY

The respective Functional / Department head of the Company shall be responsible for preservation of the documents in respect of the areas of operations falling under the charge of each of them in terms of this Policy.

5. DESTRUCTION OF DOCUMENTS

The documents referred under Category B and C which are not required to be maintained and preserved permanently, may be destroyed after the expiry of the statutory retention period in such mode and under the instructions approved by the Managing Director of the Company. This applies to both physical and electronic documents.



The respective Functional / Department head of the Company shall maintain a register for documents destroyed as per this Policy wherein date and mode of destruction, details of documents destroyed be recorded duly authenticated by the respective Functional / Department head.

6. ARCHIVAL POLICY

The disclosure of material events / information / documents as uploaded on the website of the Company in pursuance to SEBI Regulations / Stock Exchange listing requirement shall be retained there for a minimum period of 5 (five) years. Thereafter depending upon the nature, materiality, impact and relevance of the material event/ information, the disclosure of such material event can:

- a) continue to remain uploaded on the Company's website for a longer period of time on the advice of concerned functional head.
- b) be removed from the website or
- c) be archived.

7. 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.

8. EXCLUSION

Documents/records which are part of any tax assessment or in respect of which any investigation/enquiry is pending, or in respect of which any legal proceeding is pending, or which is part of any legal dispute, are not covered under this policy.

9. AMENDMENT TO THE POLICY

Any change/amendments to this Policy shall be approved by the Managing Director of the Company. The Policy so amended shall be placed before the Board of Directors in the next meeting for their noting and ratification. However any subsequent amendment / modification in applicable laws with regard to maintenance and preservation of documents and records shall automatically apply to this Policy without any review.

10. DISSEMINATION OF THE POLICY

The approved Policy shall be uploaded on the Company's website at www.kfl.net.in.