

# Kaya Limited

## POLICY ON PRESERVATION OF DOCUMENTS

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## 1. Objective

- 1.1. The objective of this Policy is to lay down the principles governing identification and classification of documents and records of the Company (maintained pursuant to applicable laws/ rules/regulations) for the purpose of secured retention/ archival.

## 2. Regulatory Framework

- 2.1. The Securities and Exchange Board of India has on September 2, 2015 notified the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") which shall come into effect on December 1, 2015.
- 2.2. Listing Regulations requires the listed entities to have on Policy on Preservation of documents approved by its Board of Directors, classifying the documents in at-least two categories, which are as follows:
  - a. Documents whose preservation shall be permanent in nature; and
  - b. Documents with preservation period of not less than eight years after completion of the relevant transactions.
- 2.3. Accordingly, this policy is framed as per the requirement of the Listing Regulations.

## 3. Definitions

- 3.1. "Company" shall mean Kaya Limited.
- 3.2. "Listing Regulations" shall mean the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with the circulars issued thereunder, including any statutory modifications or re-enactments thereof for the time being in force.
- 3.3. "Preservation" or "preserve" maintenance of documents, files and records in usable form to keep it in good order, to prevent from being damaged or destroyed.

## 4. Policy

- 4.1. The Company shall preserve all its documents and records as per the requirements and provisions of the Companies Act, 2013 and the Rules made thereunder, the Secretarial Standards, the Listing Regulations and any other applicable law, rules, regulations.
- 4.2. All the documents and records stated in **Annexure A** to this policy which are temporary in nature must be preserved for not less than 8 years or such other period as may be prescribed under applicable laws/ rules/ regulations for the time being in force and thereafter the records can be destroyed.
- 4.3. All the documents and records stated in **Annexure B** to this Policy shall be preserved permanently by the Company.

4.4. The Company shall maintain its records either in physical or electronic mode and in such formats and in such manner as may be prescribed from time-to-time under the applicable laws/ rules/ regulations for the time being in force.

4.5. The Company shall adhere to the applicable provisions of law/rules/regulations with regard to electronic maintenance of records.

**5. DOCUMENTS DISCLOSED TO STOCK EXCHANGE**

In the event of any disclosure being made by the Company to the Stock Exchanges under the provisions of Regulation 30 of the Listing Regulations, such disclosures shall be hosted on the website of the Company for a period of 5 years and thereafter shall be maintained by the Company as per the Clause 4.2 and Clause 4.3 stated above.

**6. MANNER OF DESTROYING DOCUMENTS**

All the documents referred in Annexure A and all the other documents for which no minimum preservation period is prescribed may be destroyed after the applicable preservation period in such manner as may be deemed appropriate by the Company.

**7. General**

7.1. The Policy would be subject to revision/ amendment in accordance with the applicable laws.

7.2. The Company reserves its rights to alter, modify, add, delete or amend any of the provisions of this policy.

7.3. In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities, not being consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s) etc.

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#### **Annexure A – Documents and records to be maintained for not less than at least 8 years**

- a. All the registers, forms, returns, records and documents required to be maintained for the statutory period prescribed under the Companies Act and any other applicable laws, Guidelines, Rules and Regulations.
- b. Books of accounts, Financial Statements and other records connected thereto.
- c. Tax Returns and other filings made under the Income Tax Act and other applicable laws, rules and regulations.
- d. All contracts, documents and agreements including property documents executed by the Company.

#### **Annexure B – Documents to be preserved permanently**

- a. Minutes of the meeting of Board of Directors, Committee constituted by the Board and meeting of shareholders, Memorandum & Articles of Association, the statutory registers, records and documents required to be kept permanently by the Company as prescribed under the Companies Act, 2013, Rules thereunder (including re-enactment thereof) and other relevant applicable laws, Guidelines, Rules and Regulations.
- b. All the licenses, registrations, approvals received by the Company (not requiring renewals) under the applicable Rules, Regulations & Statutes.
- c. Service mark / Trade mark / copy right & other IPR registrations