

**RESTILE CERAMICS LIMITED
POLICY ON
PRESERVATION OF DOCUMENTS**

1. Purpose and Scope

The purpose of this document is to present a policy for Restile Ceramics Limited (hereinafter referred to as "the Company") regarding preservation of its documents in accordance with the provisions of the Companies Act, 2013 and in accordance with the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Policy is intended to define the Company's preservation of documents responsibilities and to provide guidance to the employees working in the Company in making decisions and undertaking other activities that may have an impact on the operations of the Company.

The Policy is framed for the purpose of systematic identification, categorization, maintenance, review, retention and destruction of documents received or created in the course of business. The policy would contain guidelines on 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 the documents should be accessed and retrieved when they are needed.

As stipulated under Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this Policy has been drafted which was adopted and approved by the Board of Directors of the Company.

The Company has classified the preservation of documents, in two categories as follows:

- a.) Documents whose preservation shall be permanent in nature;
- b.) Documents with preservation period of eight years after completion of the relevant transactions:

Provided that the Company may keep the documents in electronic mode.

2. Principle of Responsibility of Employees for Preservation of Documents

All the permanent employees of the Company are responsible for taking into account the potential impacts on preservation of the documents in their work area and their decision to retain/preserve or destroy documents pertaining to their area. Such policy bestowing responsibility on the Company's employees would immensely benefit the Company's litigation preparedness tool to track down documents in handling the legal cases.

3. Periodical Review of the Policy by Top Management

The Policy shall be reviewed periodically by the Board of Directors of the Company based on the amendments if any, to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 or suo moto or based on the recommendation, shall be affected to from time to time. The Key Managerial Personnel (KMP) may also review the policy on document

retention to comply with any Local, State, Central legislation's that may be promulgated from time to time, as recommend to the Board for changes, if any in the Policy.

4. Person Authorised for Monitoring the Policy

The Compliance Officer or any one of the KMP authorised by the Board of the Company shall be responsible for monitoring this policy. The authorised person shall inform the Board about the monitoring this policy.

The authorised person shall take necessary steps to discharge his duty.

5. Suspension of Record Disposal in the event of Litigation or Claims

In case the Company is served with any notice for request of documents or any employee becomes aware of any governmental investigation or audit concerning the Company or commencement of any litigation against the Company, such employee shall immediately inform the KMPs and any further disposal of documents shall be suspended until such time as the KMPs determine otherwise.

6. Safe keeping of Documents

Documents required to be preserved shall be kept at a safe and secured place so that they are protected from destruction or decay. The Company shall maintain proper infrastructure for keeping records and documents in a secured and systematic manner for their safety and easy retrieval.

7. Record Maintenance and Storage

All records in physical form are to be maintained by the Records/Respective Department(s) at the respective locations.

Electronic version(s) of all of records are to be maintained within the Company's centralized electronic record software database, as may be made available, which is maintained by the IT Services Department.

8. Preservation of documents

A) Temporary Records

Temporary records include all business documents that are intended to be superseded by final or permanent records, or which are intended to be used only for a limited period of time, including, but not limited to written memoranda and dictation to be typed in the future, reminders, to-do lists, reports, drafts, and interoffice correspondence regarding a client or business transaction.

Temporary records can be destroyed or permanently deleted if in electronic form when a project or matter closes. Upon closing of such temporary files, the respective departments shall gather and review all such temporary records. Before destroying or deleting these documents, the respective departments shall make sure to have duplicates of all the final records pertaining to the project or matter. Upon destruction or deletion, the respective departments shall organize the final records (and duplicates) in a file marked “Final” and store them appropriately.

B) Documents whose preservation shall be permanent

The following documents shall be preserved on permanent basis along with any other document as required under Companies Act, 2013 and SEBI regulations*:

| Sr. No. | Name of the Documents | Regulation Reference* |
|---------|---|---|
| 01. | Shareholding Pattern | 31 (1) (b) |
| 02. | Quarterly Financial Results | 33 (3) (a) |
| 03. | Annual Financial Results | 33 (3) (d) |
| 04. | Annual Report | 34 (1) |
| 05. | Shareholding pattern in case of Capital Restructuring | 31 (1) (c) |
| 06. | Voting Results by Shareholders | 44 (3) |
| 07. | Draft Scheme of Arrangement | 37 (2) |
| 08. | Yearly disclosure of shareholding of promoters | 30 (2) of Securities and Exchange board of India (Substantial acquisition Share and Takeover) Regulation, 2011. |
| 09. | Immovable property related documents | - |
| 10. | Government approval letters, sanction letters, permissions from Government authority, Court Orders, Legal Agreements, and any other Statutory and Legal documents | - |
| 11. | Statutory Registers as required under Companies Act, 2013 | - |
| 12. | Annual Returns | - |
| 13. | Minutes of Board, Committee and General Meeting | - |
| 14. | Register of renewed and duplicate share certificates | - |
| 15. | Memorandum and Articles of Association | - |
| 16. | Documents evidencing ownership of intellectual property rights but shall not be limited to Copyrights, Trademarks, Patents, and Industrial Designs. | - |

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|-----|--|---|
| 17. | Notice of meetings of shareholders and creditors including the agenda and explanatory statements and minutes thereto | - |
| 18. | Agenda List for the meetings of the Board of Directors | - |
| 19. | Certificate of incorporation of the Company, certificates of registration, licenses, permits, consents etc. under various statutory laws - e.g. Factories Act, GPCB etc. | - |
| 20. | List of Unpaid Dividend, | - |
| 21. | Change in the Composition of the Board, Key Managerial Personnel (KMP), Compliance Officer, Auditors, Secretarial Auditors, Registrar and Share Transfer Agent, etc, | - |
| 22. | Recommendation and payment of dividend to the shareholders | - |
| 23. | Details of the Complaints received and resolved by the Company | - |
| 24. | Copy of orders issued by the SEBI or Stock Exchange relating to the securities listed with the Stock Exchange. | - |

*** Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Note: Provided that the Company may keep the documents in electronic mode.

C) Preservation of Documents for 8 years:

The following Documents shall be preserved for 8 years:

| Sr. No. | Name of the Documents | Regulation Reference* |
|---------|--|-----------------------|
| 01. | Statement under Grievance Redressal Mechanism | 13 (3) |
| 02. | Corporate Governance Report | 27 (2) (a) |
| 03. | Statement of deviation or variation in use of issue proceeds | 32 (1) |
| 04. | Compliance Certificate to the exchange about the share related activities maintained by RTA registered with SEBI | 7 (3) |
| 05. | Compliance Certificate w.r.t. Transfer or transmission or transposition of securities within 30 days | 40 (10) |

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|-----|--|---|
| 06. | Listing fees | 14 |
| 07 | Intimation of appointment of Share Transfer Agent | 7 (5) |
| 08. | In-principle approval prior to issue of securities | 28 (1) |
| 09. | Prior intimations of Board Meeting for financial Result | 29 (1) (a) |
| 10. | Prior Intimations of Board Meeting for Buyback, voluntary, delisting etc | 29(1)(b), 29(1)(c), 29(1)(d), 29(1)(e) and 29(1)(f) |
| 11. | Prior Intimations of Board Meeting for alteration in nature of securities | 29 (3) |
| 12. | Disclosure of Price Sensitive Information | 30 (6) |
| 13. | Shareholding Pattern prior to listing of securities | 31 (1) (a) |
| 14. | Record date or Date of closure of transfer books | 42(2) |
| 15. | Record date for declaring dividend and/or cash bonus | 42(3) |
| 16. | Change in name of listed entity | 45(3) |
| 17. | Disclosure of Information or events | 30 |
| 18. | Reconciliation of share capital audit | 55A of SEBI (Depositories and Participants) Regulations, 1996 |
| 19. | Disclosures under Code of Internal Procedures and Conduct Regulating, Monitoring and Reporting of Insiders | 10 (1) |
| 20. | Disclosure from Directors (Form MBP 1 and Form DIR-8) | - |

*** Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Note: Provided that the Company may keep the documents in electronic mode.

Accounts and Tax Records

Accounts records includes Books of Accounts, Purchases, Sales including vouchers, etc. Tax records includes, but are not limited to Documents concerning tax assessment, tax filings, tax returns, proof of deductions, appeal preferred against any claim made by the relevant tax Authorities. Accounts and Tax Records shall be maintained for a period of 8 (Eight) Years after a final Order has been received with respect to any matter which was preferred for Appeal, as the case may be or as may be amended from time to time.

Marketing and Sales Documents

The Company shall retain relevant marketing and sales Documents for a period of at least 8 (Eight) Years or as may be amended from time to time.

Record Retention schedule

Each Head of the Department shall identify and at all times maintain a schedule of temporary and permanent documents.

9. E-mail Policies

All electronic communication systems as well as all communications and stored information transmitted, received, or contained on the Company's information systems are the property of the Company.

Employees using this equipment for personal purposes do so at their own risk. Employees have no expectation of privacy in connection with the use of Company equipment or with the transmission, receipt, or storage of information using the Company's equipment. Authorized Company personnel may access communications and stored information at any time without notice or consent.

E-mails relating to audit work papers and financial controls should be retained for at least 8 (eight) years. All emails to the Company's Officers or Audit Committee relating to complaints on auditing, accounting, frauds or internal controls should be retained permanently.

Any messages exchanged between the Company and third parties (such as consultants and auditors) should be archived for at least 8 (eight) years, regardless of their content. Instant messages have the same status as e-mails and should be treated identically.

10. Statutory Requirements

If as per any other applicable law/ regulation, a physical or electronic record should be preserved for a longer period than what has been stipulated in this policy, then the document shall be preserved as per the applicable statutory stipulations.

11. Website upload

The Company shall upload this Policy on its website and as and when the amendment takes place in the Policy shall ensure that the updated Policy is uploaded on its website.

12. Compliance with this Policy

The Company expects all employees to fully comply with this Policy, provided that all employees should note the following general exception to any stated destruction schedule:

If an employee has reasons to believe, or the Company informs the employee concerned, that Company records are relevant to litigation or potential litigation (i.e., a dispute that could result in litigation), then the employee must preserve those records until the Legal or Respective Department determines that the records are no longer needed. This exception supersedes any previously or subsequently established destruction schedule for those records. If an employee believes that exception may apply, or has any question regarding the possible applicability of that exception, he/she may contact the Office of the Chief Executive Officer or Company Secretary or Chief Financial Officer.

The revised policy has been adopted by the Board of Directors on 21st day of February, 2023, and shall come into force with immediate effect. Subsequent amendments have been made as applicable.
