



KSS LIMITED

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POLICY ON PRESERVATION OF DOCUMENTS



OVERVIEW

Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (hereinafter referred to as 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.

SCOPE

This policy shall govern the maintenance and preservation of documents as per applicable statutory and regulatory requirements and is applicable to all the departments of the Company

POLICY FOR PRESERVATION OF DOCUMENTS

1. Documents and Records of the Company required to be maintained under the Listing Regulations shall be classified in two categories as below :
 - i. Documents whose preservation shall be permanent in nature shall be preserved permanently by the Company subject to the modifications, amendments, addition, deletion or any changes made therein from time to time;
 - ii. Other Documents shall be preserved for a period of not less than eight (8) years after completion of the relevant transactions the subject to the modifications, amendments, addition, deletion or any changes made therein from time to time.
2. The listing documents and records in physical form shall be in the custody of the Company Secretary.
3. The Company may keep the listing documents and records as specified above in electronic mode.
4. The Registrar and Share Transfer Agent shall ensure that the correct procedures are followed for maintenance of the Listing Records required to be maintained by them and provide an annual undertaking to the Company in this regard.

ADMINISTRATION

The Head of the Departments who are responsible for relevant areas of the Company's operations ("Responsible Officers") shall be in-charge of administration of this Policy and the implementation process and procedures to ensure that Documents are preserved / destroyed in accordance with the requirement of this Policy.

The period for Preservation of documents may be modified / supplemented from time to time to ensure that the Policy is in compliance with local, State and Central Laws. In the event of any contradiction in the Documents Preservation Schedule and the statutory provisions, the statutory provisions shall prevail.

The Company expects from its Employees to understand and fully comply with this Policy

SCHEDULE FOR RETAINING RECORDS

1. Documents that need to be preserved and retained permanently:
 - a) If in accordance with any statutory requirement or
 - b) As may be ascertained by the respective department.
2. Documents that need to be preserved and retained for a period of not less than eight years after completion of the relevant transactions:
 - a) required vide any statutory or legal provision or
 - b) ascertained by the respective department.
3. Documents that need to be preserved and retained for such period as may be prescribed under any Legal or Statutory provision, as may be applicable to each department.

All other statutory records/ documents of the Company [other than those specified in point nos. 1 and 2 above] shall be maintained for such period as may be required to meet compliance with the applicable laws.
4. Residual Documents (Other non-statutory records/documents)

Where there is no such requirement as per any applicable law, i.e. documents not covered under points 1, 2 or 3 above, the Residual Documents, shall be preserved as per the customary practice of a particular department. The same shall be maintained based on the necessity as may be determined by the concerned Responsible Officers.

DESTRUCTION OF RECORDS

The records/documents preserved shall be reviewed every year or according to need by the respective department and action taken to destroy those records which are due for disposal.

AMENDMENT

This policy as amended from time to time shall be made available at the website of the Company and the right to interpret/amend/modify this Policy vests in the Board of Directors of the Company.