

POLICY FOR PRESERVATION OF DOCUMENTS

❖ Preamble

The Securities and Exchange Board of India (SEBI) has issued and notified "SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015" (the "Regulations") on 2nd September 2015. The Regulation - 9 requires the Board of Directors of a company to frame a Policy for Preservation of Documents classifying them into two categories:

1. Documents whose preservation shall be permanent; and
2. Documents to be preserved for not less than eight years.

The Documents that are required to be maintained under this Policy are preserved considering their importance, usefulness and information.

The Company recognizes that documents whether in physical or electronic mode, forms an important and integral part of the Company's records. The Preservation of Documents is important in order to ensure immediate access to the records, its retrieval and authentication. Accordingly, the Board of Directors of Cera Sanitaryware Limited (the "Company") has adopted this Policy for preservation of documents.

❖ Applicability

This Policy is applicable to all Documents maintained in physical and/or in electronic mode by the Company. The Documents not covered under this Policy shall be preserved and maintained in accordance with the provisions of the respective Acts, Rules, Guidelines and Regulations as applicable under which those documents are maintained.

❖ Documents

For the purpose of this Policy the term "Documents" shall mean statutory records, registers, returns, forms etc. required to be maintained and preserved by the Company in physical or electronic form under the Companies Act, 2013, Securities and Exchange Board of India Act, 1992, Securities Contracts (Regulation) Act, 1956 and the Depositories Act, 1996.

List of Documents which shall be preserved permanently as per:**A. Companies Act, 2013:**

- Memorandum and Articles of Association as amended from time to time.
- Register of Contracts.
- Register of Directors and KMPs and the securities held by them.
- Register of Loans and Investments made by the Company.
- Register and Index of Members.
- Minutes of the Board Meetings.
- Minutes of the All Committee Meetings.
- Minutes of the General Meetings.
- Minutes of all other meetings of the company including meeting conducted through Postal Ballots.
- Resolutions passed by Circulation.
- Audited Financial Statements.

B. SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

- Listing Agreement executed with the Exchanges.
- Trading approval relating to listing of securities.
- Offer documents for Public Issues and Private placement of securities filed with Securities and Exchange Board of India.

C. Depositories Act:

- Confirmation of all Corporate Actions in respect of allotment of securities.

D. Others:

- Register of Records and Documents destroyed.

List of documents which shall be preserved and maintained for a minimum period of 8 years from the date of its event, unless specified under any other Act or rules, for a longer duration:**A. Companies Act, 2013:**

- Register of Buyback of securities from the date of completion of buyback.
- Notices and Notes to agenda of the Board Meetings.
- Notices and Notes to agenda of the All Committee Meetings.
- Notices of the General Meetings along with Explanatory Statement.
- Notices of all other meetings of the company including meeting conducted through Postal Ballots along with Explanatory Statement.
- Register of Charges from the date of satisfaction of respective charge.
- Register of Debentures and Debenture Trust Deed from the date of its redemption.
- Books of Accounts including vouchers and bills.
- Annual Returns together with the Annexures.
- Register of Transfer and Transmission of shares / Debentures and other securities.
- Scrutinizer's Report on Postal Ballot and AGM.
- Documents relating to appointment of Managerial Personnel.
- Dividend reconciliation statement till the time the dividend is transferred to IEPF
- Various Forms and returns filed with the Authorities.

B. SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

- All reports filed with the stock exchanges from time to time.
- All disclosure of various events and Press Releases.
- Intimations of Board Meetings.

C. Documents filed with Stock Exchanges under SEBI Regulations:

- All disclosures and intimations filed under
 - a. SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011.
 - b. SEBI (Prohibition of Insider Trading) Regulations, 2015
 - c. SEBI (Employee Stock Option Scheme and Stock Purchase Scheme) Guidelines, 1999

❖ **Review of Policy**

This Policy shall be subject to review, if necessary. Any change / amendments in applicable statues with regard to maintenance and preservations of documents and records shall be deemed to be covered in this policy without any review.

Effective Date:	2 nd February, 2016
Last Reviewed:	13 th May, 2024
Approved by:	Board of Directors
