



POLICY FOR PRESERVATION OF
DOCUMENTS

AND

ARCHIVAL POLICY OF WEBSITE

OF

ESPRIT STONES LIMITED



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Policy For Preservation Of Documents :

1. PREFACE AND OBJECTIVE :

The Board of Directors (“Board”) of ESPRIT STONES LIMITED (“Company”) has approved the following Policy for ‘preservation of documents’ (“Policy”) in terms of Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (“SEBI Listing Regulations”).

As per Regulation 9 of the SEBI Listing Regulations, the listed entity shall have a policy for preservation of documents, approved by its board of directors, classifying them in at least two categories i.e. (a) documents whose preservation shall be permanent in nature; and (b) documents with preservation period of not less than eight (8) years after completion of the relevant transactions. The listed entity may keep such documents in electronic mode. The Policy has been approved by the Board in its meeting held on February 6, 2024.

2. EFFECTIVE DATE :

The Policy shall be effective from February 6, 2024.

3. DOCUMENTS TO BE PRESERVED :

This Policy sets the standards for preservation of documents of the Company, broadly classified in the following categories, which may be preserved, in physical and/or electronic mode.

(I) CATEGORY A- DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE

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

- Incorporation Documents;
- Statutory Registers required under applicable laws;



- Policies, Charters and Codes of the Company;
- Minutes of the Board Meetings and Board Committees as prescribed by the “Secretarial Standard-1 on Meetings of Board of Directors” issued by the Institute of Company Secretaries of India;
- Minutes of General Meetings (including AGMs) as prescribed by the “Secretarial Standard-2 on General Meetings” issued by the Institute of Company Secretaries of India;
- Register of directors and Key Managerial Personnel;
- Register of Renewed and Duplicate Share Certificates;
- Register of Charges;
- Register of Members along with the index (Form MGT-1);
- Register u/s 186 of the Companies Act, 2013 (loan/ guarantee/ security or making an acquisition of securities) Form MBP-2;
- Register u/s 187 of the Companies Act, 2013 (investment held in the name of any other person) Form MBP-3;
- Register u/s 189 of the Companies Act, 2013 (Register of contracts or arrangements in which directors are interested as per section 184 & 188 of the Act);
- Property Card, Ownership, records issued by government Authority;
- The Original Signed and Stamped Memorandum of Association and the Articles of Association of the Company;
- Material agreements/ contracts, which, even if terminated, may have an impact on business;
- Orders/judgement issued by Courts/statutory bodies and other background documents relevant for understanding such Orders;
- Any other document, certificates, statutory registers that may be required to be preserved permanently in terms of the Companies Act, 2013 and/ or SEBI Regulations.
- Prospectus / offer documents issued by the Company.

(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 (8) 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.



- Documents/Information furnished to Stock Exchanges including information submitted in compliance of SEBI Listing Regulations, as amended from time to time, shall be preserved for a minimum period of eight (8) years from the end of the financial year in which the documents/information is furnished.
- Disclosures made under the SEBI (Prohibition of Insider Trading) Regulations, 2015;
- Books of Accounts;
- Annual Returns (copies of all certificates and documents required to be annexed thereto) as per the Companies Act, 2013;
- Office Copies of Notices, Agenda, Notes on Agenda of Board Meetings and Board Committees and other related papers shall be preserved for as long as they remain current or for eight financial years, whichever is later and may be destroyed thereafter with the approval of the Board, as prescribed by the “Secretarial Standard1 on Meetings of Board of Directors” issued by the Institute of Company Secretaries of India.
- Disclosure of interest received from directors of the Company in the manner prescribed.
- Instrument creating a charge or modifying a charge;
- Changes to the Memorandum and Articles of Association;
- Employment record for the employees of the Company.
- Office Copies of Notices, Scrutinizer’s Report and related papers regarding General Meetings (including AGM) shall be preserved for as long as they remain current or for eight (8) financial years, whichever is later and may be destroyed thereafter with the approval of the Board, as prescribed by the “Secretarial Standard-2 on General Meetings” issued by the Institute of Company Secretaries of India;
- Attendance Register for Board Meeting and recording of attendance of Meetings through Electronic Mode for eight (8) financial years and may be destroyed thereafter with the approval of the Board, as prescribed by the “Secretarial Standard1 on Meetings of Board of Directors” issued by the Institute of Company Secretaries of India;
- Documents as are required to be maintained under relevant laws relating to direct and indirect taxes;
- Marketing documents;
- Press releases;
- Legal documents including but not limited to contracts, legal opinions, orders passed by various courts and tribunals, documents relating to cases pending in any court, tribunal or authority;

- Any other document, certificates, statutory registers which may be required to be maintained and preserved for not less than eight years after completion of the relevant transaction under the Companies Act, 2013 and/or SEBI Regulations;
- Disclosures made under Regulation 30 of the SEBI (LODR) Regulations, 2015.

(III) CATEGORY C- GENERAL

In addition to the documents mentioned in Category 'A' and 'B' above, other documents, certificates, forms, statutory 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. ROLES & RESPONSIBILITY :

The Heads of respective Departments of the Company shall be responsible for preservation of the documents in terms of this Policy, in respect of the areas of operations falling under the charge of each of them.

5. DESTRUCTION OF DOCUMENTS :

After the expiry of the statutory retention period, the preserved documents may be destroyed in such mode, under the instructions approved by the Board / concerned Functional Director/ Head of the Department. This applies to both physical and electronic documents. The documents may be destroyed as follows:

- Recycle non-confidential paper records;
- Shred or otherwise render unreadable confidential paper records; or
- Delete or destroy electronically stored data.



Archival Policy of Website :

1. OBJECTIVE OF THE ARCHIVAL POLICY OF WEBSITE (“Policy”)

The Policy has been formulated and adopted in terms of regulation 30(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”).

2. PURPOSE

This Policy will ensure archiving of content / information, which is no longer required to be maintained on the website of the Company <https://espritstones.com/> but which needs to be available to stakeholders for reference or which is required by law to be publicly available.

3. APPLICABILITY

Regulation 30(8) of the SEBI Listing Regulations mandates a listed entity to disclose / host on its website, all such events / information which have been disclosed to the stock exchanges under the aforesaid regulation, for a minimum period of five (5) years. Thereafter, such disclosures are required to be maintained as per the listed entity’s archival policy.

In line with the aforesaid mandate, after the hosting period of five (5) years is over, the Company shall archive the information and documents disclosed under regulation 30 of the SEBI Listing Regulations, for a further period as would be determined by the Board of Directors (“Board”) from time to time, however ensuring that archived documents are retained at least for a period as per the statutory requirements under the Companies Act, 2013 and relevant rules / regulations.

Thereafter, the information/documents may be deleted permanently after obtaining approval from the Chief Financial Officer or the Company Secretary. Provided however, if the size of documents is very large or it becomes expensive to archive certain documents, then such documents may be removed/deleted from archives after taking prior approval of Chief Financial Officer or the Company Secretary.

4. 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.



5. AMENDMENT TO THE POLICY

Any subsequent amendment / modification of the SEBI Listing Regulations and / or any other laws in this regard shall automatically apply to this Policy.