

RAMMAICA INDIA LIMITED

POLICY FOR PRESERVATION OF DOCUMENTS

Purpose and Scope

The purpose of this document is to give broad policy statement for Rammaica India Limited (“the Company”) regarding preservation of its documents in accordance with the statutory and regulatory provisions applicable to the Company including the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“LODR”).

Classification of Documents to be preserved / retained

The Board of Directors has classified the documents to be retained and preserved in two categories which are mentioned below:

- 1) Documents whose preservation shall be permanent in nature –
 - as prescribed under Companies Act, 2013 & Rules made there under.
- 2) Documents with preservation period of not less than 8 years after completion of relevant transactions-
 - as prescribed under Companies Act, 2013 & Rules made there under.
 - Income Tax, Sales Tax, Central Excise and Service Tax related documents, i.e., Assessment Orders, Tax Bills, Receipts, Statements, Returns, Notices, etc shall be preserved for a period of 8 years as required under the applicable laws.

Details pertaining to the list of documents to be preserved under the abovementioned applicable laws and regulations have been provided to the respective departments to ensure safe record keeping and compliance of the applicable laws and regulations.

Periodical Review of the Policy by the Board of Directors

This policy shall be reviewed periodically by the Board and amendments effected subject to approval of the Board if and when practical difficulties are encountered. The Board may also review this policy on document retention to comply with any local, state, and central legislation that may be promulgated from time to time.

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 a governmental investigation or audit concerning the Company or commencement of any litigation against the Company, then disposal of documents shall be suspended until such time as the Top Management with the due advice from the legal counsel determine otherwise. Such documents shall be preserved until the completion of the judicial proceedings.

Register of Documents destroyed

The company shall maintain a register in the form set out in the **Annexure** enclosed hereto wherein it shall enter brief particulars of the documents destroyed and all entries made therein shall be authenticated by the Company Secretary or such other persons as may be authorized by the Board for the purpose.

Policy Review

This Policy is framed based on the requirements of Regulation 9 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

In case of any subsequent changes in the Companies Act, 2013 or Regulations which makes any of the provisions in the Policy inconsistent with the Regulations, the provisions of the Act or Regulations would prevail over the Policy and the provisions in the Policy would be modified in due course to make it consistent with law.

This Policy shall be reviewed by the Board of Directors as and when any changes are to be incorporated in the Policy due to change in regulations or as may be felt appropriate by the Board. Any changes or modification on the Policy would be approved by the Board of Directors.

Policy Severable

This Policy along with Annexure constitutes the entire document in relation to its subject matter. In the event that any term, condition or provision of this Policy is being held to be in violation of any applicable law, statute or regulation, the same shall be severable from the rest of this Policy and shall be of no force and effect, and this Policy shall remain in full force and effect as if such term, condition or provision had not originally been contained in this Policy.