



RBZ JEWELLERS LIMITED

CONTENT ARCHIVING POLICY

[Pursuant to Regulation 30(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

RBZ Jewellers Limited

CIN: L36910GJ2008PLC053586

Registered Office:

Block-D, Mondeal Retail Park,
Near Rajpath Club, S.G. Highway,
Beside Iscon Mall,
Ahmedabad, Gujarat-380054, India

RBZ JEWELLERS LIMITED

CONTENT ARCHIVAL POLICY

1. BACKGROUND

- 1.1 RBZ Jewellers Limited (“**Company**”) being listed Company is required to comply with the provisions of the Securities and Exchange Board of India (“**SEBI**”) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (“**SEBI LODR Regulations**”) and the other guidelines issued by the SEBI from time to time in this regard.
- 1.2 The website of the Company contains information on its business and operations for information and awareness of stakeholders. The website is regularly updated and certain information and documents are archived periodically.
- 1.3 Pursuant to Regulation 30(8) and Regulation 46 of the SEBI LODR Regulations, require all listed companies to host on its website various information required under the SEBI LODR Regulations and such disclosures shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website. this Content Archival Policy (“**Policy**”) has been framed to provide guidelines for archival of records and documents.

2. OBJECTIVES OF THE POLICY

- 2.1 Pursuant to Regulation 30(8) of the SEBI LODR Regulations, the Company shall disclose on its website all such events or information which has been disclosed to the Stock Exchange(s) under Regulation 30. Such disclosures shall also be hosted on the Company’s website for a minimum period of five (5) years as statutorily required and thereafter as per the archival policy of the Company. The Policy shall be disclosed on the Company’s website <https://www.rbzjewellers.com/>.

The major objectives of the policy are:

- a) Identification of information, documents, events, etc. which are required to be disclosed on the website of the Company;
- b) Ensuring that all the information is disclosed at the relevant time and with proper link and to maintain unanimity every time;
- c) Ensuring that all the information, documents, and events disclosed on the website of the Company, unless otherwise specified in the Act, shall remain on the website for the period of five (5) years from the date of disclosure of such information, documents and events.

- d) Ensuring that after completion of five (5) years from date of disclosure of the respective documents/information/events, same should be moved to the respective archives folder on the website of the Company.
- e) Ensuring that documents/information, events which are required to be uploaded on the website for a particular period, shall be deleted after the due date without movement in archives folder.
- f) Ensuring that certain documents like Policies of the Company, Codes of Conduct and other documents which are required to be continuously displayed on the website, shall not be archived.

3. **POLICY**

- 3.1 The required documents, information, disclosures, notices, policies as provided under the SEBI LODR Regulations and the Companies Act, 2013 and the rules framed thereunder as amended from time to time (“**Act**”), which are required to be disclosed on the website, shall be uploaded on the website of the Company. The website of the Company shall be reviewed on regular intervals for ensuring that all the above-mentioned disclosures are available on the website of the Company as required.
- 3.2 These disclosures, unless otherwise mentioned in the Act itself, shall be hosted on the website for a minimum period of five (5) years and thereafter shall be moved/transferred to Archives folders under the respective heads / sub-folders, in a way so that these can be searched easily as and when required by any person. The documents/disclosures shall be kept in the archive folders for a further period of at least (Three) 3 years in the manner as deemed appropriate by the Company.

A. The following information shall be uploaded on the website and shall be updated within two working days from the date of occurrence of change:

- 1. Details of Company’s business;
- 2. Terms and conditions of appointment of Independent Directors;
- 3. Composition of various committees of Board of Directors;
- 4. Code of conduct of Board of Directors and Senior Management Personnel;
- 5. Details of establishment of Vigil Mechanism/ Whistle Blower policy;
- 6. Criteria of making payments to non-executive directors, if the same has not been disclosed in annual report;
- 7. Policy on dealing with related party transactions;
- 8. Policy for determining ‘material’ subsidiaries;
- 9. Details of familiarization programmes imparted to Independent Directors including the following details: -
 - a) number of programmes attended by independent directors (during the year and on a cumulative basis till date);

- b) number of hours spent by independent directors in such programmes (during the year and on cumulative basis till date); and
 - c) other relevant details.
- 10. Email address for grievance redressal and other relevant details;
- 11. Contact information of the designated officials who are responsible for assisting and handling investor grievances;
- 12. Financial information including:
 - a) notice of meeting of the Board of Directors where financial results shall be discussed;
 - b) financial results, on conclusion of the meeting of the Board of Directors where the financial results were approved;
 - c) complete copy of the annual report including balance sheet, profit and loss account, director's report, corporate governance report etc.;
- 13. Shareholding pattern.
- 14. Details of agreements entered into with the media companies and/or their associates, etc.;
- 15. Schedule of analyst or institutional investor meet, and presentations made to analysts or institutional investors simultaneously with submission to stock exchange.
- 16. Audio or video recordings and transcripts of post earnings/quarterly calls, by whatever name called, conducted physically or through digital means.
- 17. New name and the old name of the Company, for a continuous period of one year, from the date of the last name change, if applicable;
- 18. The following information as specified in sub-regulation (1) of Regulation 47 of the SEBI LODR Regulations:
 - a) Financial results, as specified in Regulation 33 of the SEBI LODR Regulations, along-with the modified opinion(s) or reservation(s), if any, expressed by the auditor:

Provided that if the Company has submitted both standalone and consolidated financial results, the Company shall publish consolidated financial results along-with (1) turnover, (2) profit before tax and (3) profit after tax, on a stand-alone basis, as a foot note; and a reference to the places, such as the website of Company and stock exchange(s), where the standalone results of the Company are available.
 - b) Notices given to shareholders by advertisement.
- 19. All credit ratings obtained by the Company for all its outstanding instruments, updated immediately as and when there is any revision in any of the ratings.
- 20. Separate audited financial statements of each subsidiary of the Company, if any in respect of a relevant financial year, uploaded at least 21 days prior to the date of the annual general meeting which has been called to inter alia consider accounts of that financial year;

21. Any other information as required to be disclosed on the website of the Company as per the requirement of Regulation 46 of the SEBI LODR Regulations.

The following information shall be uploaded on the website as soon as it is disclosed to Stock Exchanges and shall be archived after a period of five years:

1. Acquisition(s) (including agreement to acquire), scheme of arrangement (amalgamation/merger/demerger/restructuring), or sale or disposal of any unit(s), division(s) or subsidiary of the Company or any other restructuring;
2. Issuance or forfeiture of securities, split or consolidation of shares, buyback of securities, any restriction on transferability of securities or alteration in terms or structure of existing securities including forfeiture, reissue of forfeited securities, alteration of calls, redemption of securities etc.;
3. Revision in rating(s);
4. Outcome of meetings of the Board of Directors:
 - a) Dividends and/or cash bonuses recommended or declared or the decision to pass any dividend and the date on which dividend shall be paid/dispatched.
 - b) Any cancellation of dividend with reasons thereof.
 - c) Board of Director's decision on buyback of securities.
 - d) Board of Directors' decision of fund raising proposed to be undertaken.
 - e) Increase in capital by issue of bonus shares through capitalization including the date on which such bonus shares shall be credited/dispatched.
 - f) Reissue of forfeited shares or securities, or the issue of shares or securities held in reserve for future issue or the creation in any form or manner of new shares or securities or any other rights, privileges or benefits to subscribe to;
 - g) Short particulars of any other alterations of capital, including calls;
 - h) Financial results;
 - i) Board of Directors' decision on voluntary delisting from stock exchange(s).
5. Agreements (viz. shareholder agreement(s), joint venture agreement(s), family settlement agreement(s) (to the extent that it impacts management and control of the Company), agreement(s)/treaty(ies)/contract(s) with media companies which are binding and not in normal course of business, revision(s) or amendment(s) and termination(s) thereof;

5A. Agreements entered into by the shareholders, promoters, promoter group entities, related parties, directors, key managerial personnel, employees of the listed entity or of its holding, subsidiary or associate company, among themselves or with the listed entity or with a third party, solely or jointly, which, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the listed entity or impose any restriction or create any liability upon the listed entity, shall be disclosed to the Stock Exchanges, including disclosure of any rescission, amendment or alteration of such agreements thereto, whether or not the listed entity is a party to such agreements:
6. Fraud or defaults by a listed entity, its promoter, director, key managerial personnel, senior management or subsidiary or arrest of key managerial personnel, senior management, promoter or director of the listed entity, whether occurred within India or abroad;;
7. Change in Directors, Key Managerial Personnel (Managing Director, Chief Executive Officer, Chief

Financial Officer, Company Secretary etc.), Senior Management , Statutory Auditor and Compliance Officer;

7A. In case of resignation of the auditor of the listed entity, detailed reasons for resignation of auditor, as given by the said auditor, shall be disclosed by the listed entities to the stock exchanges as soon as possible but not later than twenty four hours of receipt of such reasons from the auditor.

7B. In case of resignation of an Independent Director of the listed entity, the company shall, within seven days from the date of resignation, disclose to the stock exchanges the letter of resignation along with detailed reasons provided by the director, the names of listed entities in which the resigning director holds directorships along with the category of directorship and membership of board committees, if any, and a confirmation from the Independent Director stating that there are no material reasons for resignation other than those disclosed, which confirmation shall also be submitted to the stock exchanges.

(7C) In case of resignation of key managerial personnel, senior management, Compliance Officer or director other than an independent director; the letter of resignation along with detailed reasons for the resignation as given by the key managerial personnel, senior management, Compliance Officer or director shall be disclosed to the stock exchanges by the listed entities within seven days from the date that such resignation comes into effect.

(7D) In case the Managing Director or Chief Executive Officer of the listed entity was indisposed or unavailable to fulfil the requirements of the role in a regular manner for more than forty five days in any rolling period of ninety days, the same along with the reasons for such indisposition or Appointment or discontinuation of share transfer agent;

8. Appointment or discontinuation of registrar to an issue and share transfer agent.
9. Corporate debt restructuring;
10. One-time settlement with a bank;
11. Reference to Board for Industrial and Financial Reconstruction and winding-up petition filed by any party/creditors;
12. Issuance of notices, call letters, resolutions and circulars sent to shareholders, debenture holders or creditors or any class of them or advertised in the media by the Company;
13. Proceedings of annual and extraordinary general meetings of the Company;
14. Amendments to memorandum and articles of association of Company, in brief;
15. The listed entity shall disclose the schedule of analysts or institutional investors meet at least two working days in advance, excluding the date of intimation and the date of the meet;

a. Presentations for Analysts / Investors Meet :

Presentations prepared for analysts or institutional investors meet, post earnings or quarterly calls shall be disclosed to the recognized stock exchanges prior to commencement of such events.

b. Audio Recordings

Audio recordings of post earnings or quarterly calls shall be made available on the website promptly

and in any case before the next trading day or within twenty-four hours from the conclusion of such calls, whichever is earlier.

c. Video Recordings:

Video recordings, if any, shall be made available on the website within forty-eight hours from the conclusion of such calls.

d. Transcripts :

Transcripts of post earnings or quarterly calls shall be made available on the website along with simultaneous submission to recognized stock exchanges within five working days from the conclusion of such calls.

16. The following events in relation to the corporate insolvency resolution process (“**CIRP**”) of a listed corporate debtor under the Insolvency and Bankruptcy Code, 2016 (**Insolvency Code**):
- a) Filing of application by the corporate applicant for initiation of CIRP, also specifying the amount of default;
 - b) Filing of application by financial creditors for initiation of CIRP against the corporate debtor, also specifying the amount of default;
 - c) Admission of application by the Tribunal, along with amount of default or rejection or withdrawal, as applicable ;
 - d) Public announcement made pursuant to order passed by the Tribunal under section 13 of Insolvency Code;
 - e) List of creditors as required to be displayed by the corporate debtor under Regulation 13(2)(c) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016;
 - f) Appointment/ replacement of the Resolution Professional;
 - g) Prior or post-facto intimation of the meetings of Committee of Creditors;
 - h) Brief particulars of invitation of resolution plans under Section 25(2)(h) of Insolvency Code in the Form specified under Regulation 36A(5) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016;
 - i) Number of resolution plans received by Resolution Professional;
 - j) Filing of resolution plan with the Tribunal;
 - k) Approval of resolution plan by the Tribunal or rejection, if applicable;
 - l) Specific features and details of the resolution plan as approved by the Adjudicating Authority under the Insolvency Code, not involving commercial secrets, including details such as:
 - (i) Pre and Post net-worth of the company;
 - (ii) Details of assets of the company post CIRP;
 - (iii) Details of securities continuing to be imposed on the companies’ assets;
 - (iv) Other material liabilities imposed on the company;
 - (v) Detailed pre and post shareholding pattern assuming 100% conversion of convertible securities;
 - (vi) Details of funds infused in the company, creditors paid-off;
 - (vii) Additional liability on the incoming investors due to the transaction, source of such funding etc.;
 - (viii) Impact on the investor – revised P/E, RONW ratios etc;
 - (ix) Names of the new promoters, key managerial persons(s), if any and their past experience in the business or employment. In case where promoters are companies, history of such company and names of natural persons in control;
 - (x) Brief description of business strategy.
 - m) Any other material information not involving commercial secrets.
 - n) Proposed steps to be taken by the incoming investor/acquirer for achieving the minimum public shareholding;
 - o) Quarterly disclosure of the status of achieving the minimum public shareholding;

- p) The details as to the delisting plans, if any approved in the resolution plan.
17. In case of initiation of forensic audit, (by whatever name called), the following information:
- The fact of initiation of forensic audit along-with name of entity initiating the audit and reasons for the same, if available;
 - Final forensic audit report (other than for forensic audit initiated by regulatory / enforcement agencies) on receipt by the Company along with comments of the management, if any.
18. Announcement or communication through social media intermediaries or mainstream media by directors, promoters, key managerial personnel or senior management of a listed entity, in relation to any event or information which is material for the listed entity in terms of regulation 30 of these regulations and is not already made available in the public domain by the listed entity.
19. Action(s) initiated or orders passed by any regulatory, statutory, enforcement authority or judicial body against the listed entity or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the listed entity, in respect of the following:
- search or seizure; or
 - re-opening of accounts under section 130 of the Companies Act, 2013; or
 - investigation under the provisions of Chapter XIV of the Companies Act, 2013;
- along with the following details pertaining to the actions(s) initiated, taken or orders passed:
- name of the authority;
 - nature and details of the action(s) taken, initiated or order(s) passed;
 - date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;
 - details of the violation(s)/contravention(s) committed or alleged to be committed;
 - impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.
20. Action(s) taken or orders passed by any regulatory, statutory, enforcement authority or judicial body against the listed entity or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the listed entity, in respect of the following:
- suspension;
 - imposition of fine or penalty;
 - settlement of proceedings;
 - debarment;
 - disqualification;
 - closure of operations;
 - sanctions imposed;
 - warning or caution; or
 - any other similar action(s) by whatever name called; along with the following details pertaining to the actions(s) taken or orders passed:
- name of the authority;
 - nature and details of the action(s) taken or order(s) passed;
 - date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;
 - details of the violation(s)/contravention(s) committed or alleged to be committed;
 - impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible. ;
21. Voluntary revision of financial statements or the report of the board of directors of the listed entity under section 131 of the Companies Act, 2013.Fraud/defaults etc. by directors (other than key

managerial personnel) or employees of Company;

22. Commencement or any postponement in the date of commencement of commercial production or commercial operations of any unit/division;
23. Change in the general character or nature of business brought about by arrangements for strategic, technical, manufacturing, or marketing tie-up, adoption of new lines of business or closure of operations of any unit/division (entirety or piecemeal);
24. Capacity addition or product launch;
25. Awarding, bagging/ receiving, amendment or termination of awarded/bagged orders/contracts not in the normal course of business.
26. Agreements (viz. loan agreement(s) or any other agreement(s) which are binding and not in normal course of business) and revision(s) or amendment(s) or termination(s) thereof.
27. Disruption of operations of any one or more units or division of the Company due to natural calamity (earthquake, flood, fire etc.), force majeure or events such as strikes, lockouts etc.;
28. Effect(s) arising out of change in the regulatory framework applicable to the Company;
29. Pendency of any litigation(s) or dispute(s) or the outcome thereof which may have an impact on the listed entity;
30. Frauds or defaults by employees of the listed entity which has or may have an impact on the listed entity;
31. Options to purchase securities including any ESOP/ESPS schemes;
32. Giving of guarantees or indemnity or becoming a surety for any third party;
33. Granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals;
34. Delay or default in the payment of fines, penalties, dues, etc. to any regulatory, statutory, enforcement or judicial authority.
35. Any other information/event viz. major development that is likely to affect business, e.g. emergence of new technologies, expiry of patents, any change of accounting policy that may have a significant impact on the accounts, etc. and brief details thereof and any other information which is exclusively known to the Company which may be necessary to enable the holders of securities of the Company to appraise its position and to avoid the establishment of a false market in such securities;
36. Any other disclosures of event/information as specified by SEBI from time to time or as required to be disclosed as per the requirement of Regulation 30 of the SEBI LODR Regulations.

Further, the backup of the abovementioned information and/or documents which when removed from the main website shall be maintained/ preserved in the server for a minimum period of 3 years and after expiry of this period of 3 years the backup may be permanently removed from the server.

4. **AMENDMENTS**

The Company may review and revise the Policy from time to time. The Board of Directors of the Company shall have the right to review or amend the policy from time to time so that the policy remains complied with applicable legal requirements.

5. **OFFICER RESPONSIBLE**

The Company Secretary and any other person authorized by the Board of Directors shall be responsible for ensuring overall compliance of this Policy.

6. **DISCLOSURE ON WEBSITE**

The policy shall be continuously hosted on the website of the Company after the approval of the Board of Directors and after every amendment/updating thereof.

Version No.	Approving Authority	Issue/Review Date
1.	Board of Directors	16th June 2023
2.	Board of Directors	14th May 2026
