

I. RISK MANAGEMENT POLICY (Regulation 21)

LEGAL FRAMEWORK

Risk Management is a key aspect of the "Corporate Governance Principles and Code of Conduct" which aims to improvise the governance practices across the Company's activities. Risk management policy and processes will enable the Company to proactively manage uncertainty and changes in the internal and external environment to limit negative impacts and capitalize on opportunities.

OBJECTIVE & PURPOSE OF POLICY

The main objective of this policy is to ensure sustainable business growth with stability and to promote a pro-active approach in reporting, evaluating and resolving risks associated with the business. In order to achieve the key objective, the policy establishes a structured and disciplined approach to Risk Management, in order to guide decisions on risk related issues.

The specific objectives of the Risk Management Policy are:

1. To ensure that all the current and future material risk exposures of the company are identified, assessed, quantified, appropriately mitigated, minimized and managed i.e. to ensure adequate systems for risk management.
2. To establish a framework for the company's risk management process and to ensure its implementation.
3. To enable compliance with appropriate regulations, wherever applicable, through the adoption of best practices.
4. To assure business growth with financial stability.

DISCLOSURE IN BOARD'S REPORT

Board of Directors shall include a statement indicating development and implementation of a risk management policy for the company including identification therein of elements of risk, if any, which in the opinion of the Board may threaten the existence of the company.

POLICY - IMPLEMENTATION

The Company is prone to inherent business risks. This document is intended to formalize a risk management policy, the objective of which shall be identification, evaluation, monitoring and minimization of identifiable risks. This policy is in compliance with the SEBI (LODR) Regulations, 2015 which requires the Company to lay down procedure for risk assessment and procedure for risk minimization. The Board of Directors of the Company and the Audit Committee shall periodically review and evaluate the risk management system of the Company so that the management controls the risks through properly defined network. Head of Departments shall be responsible for implementation of the risk management system as may be applicable to their respective areas of functioning and report to the Board and Audit Committee.

APPLICATION

This policy applies to all areas of the Company's operations.

II. POLICY ON MATERIALITY OF RELATED PARTY TRANSACTIONS AND ON DEALING WITH RELATED PARTY TRANSACTIONS

As per Regulation 23 of SEBI (LODR) Regulations, 2015, the Policy of the Listed Company with respect to Related Party Transactions has to be posted on the website of the Company.

- 1) All related party contracts / arrangements shall be entered on arms' length basis.
- 2) In exceptional circumstances, where permitted by law, related party contracts / arrangements may deviate from the principle of arms' length, after approval from Audit Committee/Board.
- 3) All related party contract / arrangements shall comply with the Companies Act, 2013.
- 4) All related party contract / arrangements shall comply with Listing Agreement.
- 5) All related party contract / arrangements shall comply with Accounting Standards.
- 6) All domestic related party contracts / arrangements shall, wherever applicable, comply with Domestic Transfer Pricing Requirement under Section 92BA of Income Tax Act, 1961 including certification from Independent Accountants under the Transfer Pricing Regulations.
- 7) All international related party contract / arrangements shall comply with International Transfer Pricing Requirement under Section 92B of the Income Tax Act, 1961 including certification from Independent Accountants under the Transfer Pricing Regulations.
- 8) Approval of Audit Committee/Board shall be taken for related party contracts / arrangements as required under the Companies Act and Listing Agreement.

III. VIGIL MECHANISM AND WHISTLE-BLOWER POLICY (Regulation 22)

1) Responsibility to Report:

Protected disclosures are to be made whenever an employee becomes aware of a Reportable Matter. The Protected Disclosure should be made promptly upon the Employee becoming aware of the Reportable Matter. Reportable Matters should be made pursuant to the reporting mechanism.

The role of a Whistle-blower is limited to making a Protected Disclosure. A Whistle-blower should not engage in investigations concerning Reportable Matter that is the subject of a Protected Disclosure. Neither should a Whistle-blower become involved in determining the appropriate corrective action that might follow from the submission of a Protected Disclosure.

2) Reporting Mechanism:

Sree Rayalaseema Alkalies and Allied Chemicals Limited (SRAACL) has established an Ethics & Compliance Task Force to process and investigate Protected Disclosures. The Ethics & Compliance Task Force operates under the supervision of the Audit Committee. Protected Disclosures are to be made to the Ethics & Compliance Task Force in the prescribed format as follows:

- a) by email to karunakar@tgvmail.net
- b) by Telephone to the Whistle-blower; or
- c) by letter addressed to the Ethics & Compliance Task Force, marked "Private and Confidential", and delivered to the Chairman of the Ethics & Compliance Task Force, SRAACL, 40-304, 2nd Floor, K.J. Complex, Bhagyanagar, Kurnool-518 004 (A.P.).

Moreover, in exceptional cases, Employees have a right to make Protected Disclosures directly to the Chairman of the Audit Committee by letter addressed to the Audit Committee, marked "Private and Confidential" and delivered to the Chairman of the Audit Committee, SRAACL, 40-304, 2nd Floor, K.J. Complex, Bhagyanagar, Kurnool-518 004 (A.P.).

To enable the proper investigation of any Reportable Matter, a Protected Disclosure should include as much information as possible concerning the Reportable Matter. To the extent possible, the following information should be provided:

- a) the nature of the Reportable Matter;
- b) the names of the Employees to which the Reportable Matter relates;
- c) the relevant factual background concerning the Reportable Matter; and
- d) the basis for the Protected Disclosure.

All Protected Disclosures are taken seriously and will be promptly investigated by SRAACL in accordance with the Guidance on Responding to Protected Disclosures.

3) Protection of Whistle-blowers:

- a) If a Whistle-blower does provide his or her name when making a Protected Disclosure, SRAACL will treat as confidential the identity of the Whistle-blower and the fact that a Protected Disclosure has been made, except as otherwise required by law and to the extent possible while allowing an investigation to proceed.
- b) A Whistle-blower may make a Protected Disclosure without fear of retaliation or intimidation. SRAACL prohibits its Employees from engaging in retaliation or intimidation that is directed against a Whistle-blower. Employees who engage in retaliation or intimidation in violation of this Policy will be subject to disciplinary action, which may include dismissal.

4) Role of the Audit Committee:

- a) The Audit Committee is responsible for supervising the development and implementation of this Policy, including the work of the Ethics & Compliance Task Force. The Audit Committee shall periodically review the Policy to consider whether amendments are necessary.
- b) The Audit Committee shall receive reports from the Ethics & Compliance Task Force concerning the investigation and resolution of Protected Disclosures made pursuant to the Policy on a quarterly basis as per the guidelines given by the Audit Committee. In addition, the Audit Committee shall have responsibility for coordinating the investigation of any serious Protected Disclosures concerning the alleged violation of laws or regulations.

5) Conflicts of Interest

Where a Protected Disclosure concerns any members of the Ethics & Compliance Task Force or the Audit Committee, that member of the Ethics & Compliance Task Force or the Audit Committee shall be prevented from acting in relation to that Protected Disclosure. In case of doubt, the Chairman of the Board of Directors shall be responsible for determining whether a member of the Ethics & Compliance Task Force or the Audit Committee must rescue himself or herself from acting in relation to a Protected Disclosure.

IV. ARCHIVAL POLICY

1. Introduction:

Sub-Regulation 8 of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (effective 1st December, 2015), requires every Listed Company to formulate an Archival Policy.

2. Policy:

Disclosure of material events shall be hosted and retained on the Company's website for a minimum period of 5 (five) years. Depending upon the nature, materiality, impact and relevance of the material event, the disclosure of such material event can continue to remain hosted on the Company's website for a longer period of time as decided by the Chairman & Managing Director of the Company, from time to time. The disclosures made to the stock exchanges will be provided by Company Secretarial Department to the concerned person for prompt uploading on the website of the Company and would be hosted in the website for five years period from the date of such hosting under "Corporate Announcement" in Investors Relations section.

Thereafter, the information would be archived under the heading "Past Disclosures" and would be retained on the website for a further period of two years or such further period as may be decided by the Chairman & Managing Director and / or Joint Managing Director of the Company, from time to time.

V. PRESERVATION OF RECORDS POLICY

Preamble:

The Securities and Exchange Board of India (SEBI) vide its notification issued on 2nd September, 2015 has notified Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulations') to come into force with effect from the 90th day from the date of publication in the Official Gazette (i.e. Effective from 1st December, 2015) and repealed the clauses under Listing Agreement entered into by the Companies with the Stock Exchange(s). As per Regulation 9 of the Regulations, every listed company is required to have a policy for preservation of documents approved by its Board of Directors, classifying them as documents whose preservation shall be permanent in nature and documents with preservation period of not less than eight years after completion of relevant transactions. Accordingly the Board of Directors of Sree Rayalaseema Alkalies And Allied Chemicals Limited has approved this policy for preservation of documents/ records maintained by the Company either in physical mode or electronic mode.

Purpose of the policy:

The purpose of this policy is to lay down a framework for effective management of the records at the Company and to ensure the preservation and protection of the records as per the statutory requirements. This policy is also meant to set principles underlying the Company's approach to preservation of its records and to define the obligation of the employees in retaining and preserving the records which are required to be maintained as per the applicable statutory and regulatory requirements.

Policy:

a) LEGISLATIVE FRAMEWORK AND STANDARDS

- Companies (Preservation and Disposal of Records) Rules, 1966
- Companies Act, 2013.
- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

b) MAINTAINENCE OF RECORDS

- The content and essential characteristics of digital records must remain unchanged through preservation.
- Digital records can be maintained in forms such as emails, web pages or database records, plus scanned versions of paper records that have been digitised in business processes.
- Physical records to be maintained in books and files.
- All digital and physical records to be saved at the registered office of the Company and no physical records can be migrated without permission of Chairman and Managing Director.
- A re-production of any original record on microfilm or on any other medium shall be certified by a Executive Director or the Company Secretary of the Company to be a true and accurate reproduction of the original of such record.

c) DISPOSAL AND DESTRUCTION OF RECORDS

- All records which are temporary in nature must be preserved for not less than 8 years or such other period as may be prescribed under any law for the time being in force and thereafter the records can be destroyed.
- All records other than temporary (mentioned above) need to be preserved by the Company permanently during the entire life of the Company.
- Utmost care is to be taken to ensure that files are neither prematurely destroyed nor kept for period longer than necessary.
- The Company shall maintain a register wherein it shall enter brief particulars of the documents destroyed and all entries made therein shall be authenticated by the Executive Director or such other person as may be authorized by the Board for the purpose. Inspection of this register is restricted.

d) DISCLOSURE:

This Policy will be communicated to all operational employees and other concerned persons of the Company and be disclosed on the Company's website www.tevgroup.com.

After the Board approval, the above said Policies will be up-loaded in the Company's website www.tevgroup.com to comply with Statutory provisions.



Sree Rayalaseema Alkalies and Allied Chemicals Ltd.,

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CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY :

(Approved by the Board of Directors at its meeting held on 26.05.2014)

1. Development of Greenary by planting, supplying and taking responsibility for their growth to reduce the content of CO2 in environment.
2. Providing safe drinking water to public by installation of water purification plants.
3. For successful implementation of the Company's CSR Projects and programmes, initiate dialogue with community elders, Govt. Organisations and NGO wherever necessary.
4. To undertake CSR projects and programmes on its own where ever necessary and in case it is not possible then to take outsiders help for successful implementation.
5. To provide good health to public by undertaking wealth camps and preventive health measures on its own or by taking professionals help or support to others projects or programmes.
6. Afforestation progremmes towards the minimizing the ill effects of global warming.
7. To undertake programmes and projects for woman empowerment and education.
8. To undertake or sponsor or donate to the programmes of skills development to increase the earning power of below poverty people and self employment.
9. To undertake or support projects and programmes in the area of infrastructure development viz., Roads, Electricity etc.
10. To Support directly or indirectly the projects and activities in case of natural calamities.
11. To encourage and help the tournaments meetings, exhibitions for development of crafts, arts and traditional games and sports etc.,
12. To ensure transparency in all CSR activities undertaken by the company.