

RSD FINANCE LIMITED

POLICY FOR PRESERVATION OF DOCUMENTS AND ARCHIVAL OF DOCUMENTS

{Pursuant to SEBI (Listing Obligations and Disclosure Requirements), 2015}

RSD FINANCE LIMITED

(Policy for preservation of documents and archival of documents)

1. Introduction

This policy is framed in accordance with Regulation 9 and Regulation 30(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "Listing Regulations") and Companies Act, 2013.

The policy seeks to prescribe a set of principles in relation to the preservation, archival and destruction of various documents, register and records as required to be maintained by RSD Finance Limited in compliance under SEBI (Listing Obligations and Disclosure Requirements) and applicable provisions of the Companies Act, 2013.

2. Purpose of the Policy

Regulation 9 of the Listing Regulations mandates every listed entity to have a policy for preservation of documents, approved by its board of directors.

Further Regulation 30 (8) of the Listing Regulations requires every listed company to frame an archival policy for all the disclosures sent to the Stock Exchange and upload on the website under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

Besides the above, as per applicable provisions of Companies Act, 2013 certain documents must be preserved permanently or up to a certain prescribed time.

Accordingly this policy has been framed keeping in view particularly the requirements of Listing Regulations and the provisions of Companies Act, 2013.

This policy is intended to ensure that significant documents, registers and records are safeguarded and preserved to ensure their longevity and also at the same time avoiding superfluous inventory of documents.

3. Scope

This policy contains guidelines on how to identify the documents that need to be preserved, time period for retention and how and when the documents should be disposed off.

All documents under this policy shall be preserved as per the periodicity stated in the annexure to the policy. All other documents of the company shall be maintained in compliance with the requirements of the applicable laws.

4. Policy

4.1 - PRESERVATION OF DOCUMENTS

(A) CLASSIFICATION OF DOCUMENTS:-

1. Documents whose preservation shall be permanent in nature:

All the documents which are required to be preserved permanently in accordance with the provisions of applicable Acts, Rules, Regulations, etc. Details of documents whose preservation shall be permanent in nature is listed in **Annexure-A**.

2. Documents with preservation period of not less than eight years after completion of the relevant transactions:

All those documents which are required to be preserved in accordance with the provisions of applicable Act, Rules, Regulations, etc. for a period of not less than eight years after completion of the relevant transactions shall be preserved accordingly. Detail of documents with preservation period of not less than eight years after completion of the relevant transactions is listed in **Annexure-B**.

3. Documents with preservation period other than those mentioned above:

All those documents which are required to be preserved in accordance with the provisions of applicable Act, Rules, Regulations, etc. for a preservation period of other than those mentioned in 1 & 2 above shall be preserved accordingly.

The documents/ records not covered by this policy shall be maintained by the company for the time period specified for their preservation under any statute/ regulation for the time being in force.

The responsibility for preservation and retention of documents shall be as follows:

- a) Books of accounts and other related documents – Finance Head
- b) Documents under tax law - Finance Head
- c) Secretarial documents (documents required to be maintained under the act, SEBI Regulations and Listing Regulations except as defined above) – Company Secretary
- d) Employment/ Personnel records – HR Head

(B) Documents to be made available on the website of the Company as required by the Companies Act, 2013 and the Listing Regulations, 2016

1. The Company is to maintain a functional website containing

- the basic information about the Company;
- all Information and/or documents as specified in the applicable provisions of Companies Act, 2013;
- all Information and/or documents as specified in Regulation 46 (2) of the Listing Regulations;
- all Information and/or documents as mentioned in Regulation 30 of the Listing Regulations on Material Events;
- all other Information and/or documents as required under Listing Regulations;

2. The Company shall ensure that contents of the website are correct.
3. The Company shall update any change in the content of its website within two working days from the date of such change in content.
4. Information and/ or Documents that need to be made available under Regulation 30 of the Listing Regulations shall be made available on the website simultaneously with disclosure to Stock Exchanges.
5. The information and/or documents uploaded on the website shall be available for current financial year and for the preceding five financial years.
6. Information and/ or Documents shall be arranged under proper heads and sub heads in such a manner that they can easily be located/ searched by the viewers, viz.

4.2– MANNER OF PRESERVATION / ARCHIVAL OF DOCUMENTS

Documents mentioned above shall be maintained/ preserved in the following manner:

Documents maintained in physical form:

1. All information and/or documents pertaining to current financial year and for one preceding financial year shall be kept handy and maintained in such a manner that their retrieval is easy and quick.
2. All documents pertaining to the period prior to one preceding financial year shall be kept in good condition at least up to the minimum period specified for their maintenance / preservation in Annexure attached hereto. The said records be also maintained in such a manner that their retrieval is easy and quick.

Documents maintained in electronic form:

1. All documents pertaining to current financial year and for one preceding financial year shall be maintained on server and Backup be maintained on scheduled time and day. The documents shall be maintained in such a manner that their retrieval is easy and quick.

2. Back up of all documents pertaining to the period prior to one preceding financial year shall also be maintained on server, in good condition at least up to the minimum period specified for their maintenance / preservation. The said records be also maintained in such a manner that their retrieval is easy and quick.

Documents made available on the website of the company:

After the expiry of five financial years preceding the current financial year, the information and/or document shall be removed from the main website. The Backup of said information and/or document which is removed from the main website shall be maintained/ preserved in the archive folder for a further period of 3 years and after expiry of this period of 3 years the backup may be permanently removed from the server.

4.3 - DESTRUCTION OF DOCUMENTS MENTIONED IN SUB CLAUSE (A) & (B) OF CLAUSE 3.1 OF THIS POLICY

Employees may only destroy or dispose of records in accordance with the Company's Retention and Disposal Schedule. The destruction of Documents must take place after prior approval of the Company Secretary.

Where records are scheduled for destruction this should be undertaken by methods appropriate to the confidentiality status of the records. Destruction of financial, personnel, or other confidential information must be shredded or otherwise rendered unreadable or electronically unrecoverable after they have been archived for the specified period of time .

5. Amendments and updates

The Board of Directors or the Committee so authorized for the purpose shall have powers to review/ amend any of the provisions of this Policy, substitute any of the provisions with a new provision or replace this policy entirely with the new policy, as and when deemed fit.

Annexure - A

Documents / Record whose preservation shall be permanent in nature

Sl. No.	Documents / Records
1	Certificate of incorporation
2	Memorandum and Articles of Association
3	Agreements made by the Company with Stock Exchanges, Depositories, RTA, etc.
4	Minute Books of General Meetings, Board and Committee Meetings as per Companies Act, 2013
5	Resolutions passed by the Board/ Committee in circulation
6	Statutory Registers as per Companies Act, 2013: a) Register of Members, Index of Members b) Register of Duplicate and renewed share certificates c) Register of charges d) Register of Private Placement e) Register of Directors and KMP and their shareholding f) Register of Contracts g) Register of Loan, Guarantee, Investments and securities provided h) Register of Records & Documents destroyed
6	Files relating to premises owned by the Company
7	Authorization / licenses obtained from any statutory authority
8	Policies of the Company framed under various regulations, if effective.
9	Such other records as may be required under any law from time to time

Annexure - B

Documents / Record to be preserved for a minimum period of eight years

Sl. No.	Documents / Records
1	Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act, 2013
2	Annual Returns and copies of all certificate and documents required to be annexed thereto as per Companies Act, 2013
3	Statutory Register as per Companies Act, 2013 : a) Register of Deposits b) Register of Debenture-holders or other security holders, if any c) Register of Allotment (from the date of each allotment) d) Register of Buy- Back e) Register of Proxies f) Register of Attendance
4	Books of accounts including vouchers / accounts payable/ receivable/ general ledger.
5	Tax records - includes, but is not limited to documents concerning tax assessment, tax filings, tax returns, proof of deductions, appeal preferred against any claim made by the relevant tax Authorities.
6	All notices in form MBP – 1 and other declarations received from Directors and KMPs along with any amendment thereto.
7	Copy of newspaper advertisement, circulars or publications.
8	The postal ballot and all other papers or registers relating to postal ballot including voting by electronic means.
10	Disclosure/Return filled under SEBI - Listing Obligation and Disclosure Requirements Regulations, 2015, SAST, Prohibition of Insider Trading, Share Based Employee Benefit, Employee Share Option Scheme and Employee Share Purchase Scheme.

11	Forms – including E-forms, returns and documents including arguments, undertaking, affidavits with corporate affairs, Government of India.
12	Payroll TDS, PF, ESI return and challan applicable on payroll.
13	Employment/ Personnel Records - documents relating to recruitment, employment and personnel information, performance review, action taken by or against any employee, complaints by or against any employee.
14	Notices and Notes to Agenda of Board, Committee, General Meeting and Postal Ballot.
15	Scrutinizers Report on Postal Ballot, AGM.
16	Financial Results of the Company, Directors Report, Auditors Report.
17	Legal Documents - include, but shall not be limited to contracts, legal opinions, pleadings . Orders passed by any court or tribunal, Judgments, Interim Orders, Documents relating to cases pending in any Court or Tribunal or any other Authority empowered to give a decision on any matter, Awards,
18	Documents relating to property matters.
19	Copy of order issued by SEBI/ Stock Exchange relating to securities listed on the Stock Exchange.