

PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY

R K SWAMY LIMITED

(Duly approved by board of Directors of the company through meeting held on November 30 2023)

1. PRELUDE AND LEGAL FRAMEWORK

Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“the regulations”) provides that every Listed entity shall have policy for preservation of documents, which shall be approved by its Board of directors. This policy provides the guidelines adopted by the company for preservation of documents and also includes archival policy adopted by the Company in accordance with Regulation 30 (8) of the Listing Regulations. Pursuant to the Regulation 30 of the Listing Regulations, the Company shall disclose on its website all such events or information which has been disclosed to stock exchange(s), and such disclosures shall be hosted and retained on the website of the Company for a minimum period of 5 (five) years from the date of its publication (“Mandatory Hosting Period”) and thereafter, as per this Policy.

This Policy is divided into 3 parts:

- **Part A** - covers documents whose preservation shall be permanent in nature.
- **Part B** - documents with preservation period of not less than eight years after completion of the relevant transactions.
- **Part C** – Archival Policy

This policy shall come into effect from the date of listing of equity shares of the company on the stock exchanges.

2. DEFINITIONS

In this policy, unless the context otherwise requires, the terms defined herein shall bear the meanings assigned to them below, and their cognate expressions shall be construed accordingly.

“**Act**” means Companies Act, 2013.

“**Board**” means the Board of Directors of the Company.

“**Committee**” means Finance and operations committee or any other committee constituted by the Board.

“**Company**” means R K SWAMY Limited;

“**Directors**” means Directors of the Company

“**Documents**” refers to papers, records, files, notes, agreements, notices, agenda, circulars, advertisements, declarations, forms, minutes, registers, correspondences challans, CDs, DVDs, electronic storage devices, audio/video recordings or any other record required under or in order to comply with the requirements of any Applicable Law, whether issued, sent, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in Electronic Form.

“**Electronic Form**” means any electronic device such as servers, computer, laptop, compact disc, pen drive, space on electronic cloud or any other form of storage and retrieval device,

considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it.

“Key Managerial Personnel” (KMP) means key managerial personnel as defined under sub-section (51) of section 2 of the Companies Act, 2013.

“Listing Regulations”/ SEBI LODR means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

“Maintenance” means keeping documents, either physically or in Electronic Form.

“Material Events” means events as specified in Schedule III to the Listing Regulations and upon the occurrence of which a listed entity shall make disclosures to stock exchange(s) and host such disclosures on the listed entity’s website.

“Stock Exchanges” means BSE Limited and National Stock Exchange of India Limited.

3. PART A - DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE:

The Company shall permanently preserve the following documents:-

- a. Memorandum and Articles of Association as amended from time to time.
- b. Certificate of Incorporation
- c. Register of Contracts with Related Parties.
- d. Register of Directors and KMPs and the securities held by them.
- e. Register of Loans, Guarantees, Security and Investments made by the Company.
- f. Register of investments not held in its own name by the Company, if any
- g. Register and Index of Members.
- h. Foreign Register of Members, if any
- i. Register of contracts or agreements in which Directors are interested.
- j. Register of Charges,
- k. Minutes of the Board, Committees of the Board and General Body meetings including meeting conducted through Postal Ballots.
- l. Resolutions passed by Circulation.
- m. Register of Renewed and Duplicate Share Certificate
- n. Register of Transfers and Transmission of shares / Debentures and other securities
- o. Merger Order(s) issued by Hon’ble High Court/National Company Law Tribunal.
- p. Approval(s) and Product Registration & license(s) received from Statutory Authorities, Central & State Government(s)

4. PART B - DOCUMENTS WITH PRESERVATION PERIOD OF NOT LESS THAN EIGHT YEARS AFTER COMPLETION OF THE RELEVANT TRANSACTIONS:

Following documents shall be preserved and maintained for a period of 8 years from the date of its event, unless specified under any other any Act or rules, for a longer duration

- a. Books of Accounts.
- b. Notices, Agenda and Notes to agenda and Attendance Register of the Board, Committees of the Board General Meetings and Postal Ballots.
- c. Instrument creating Charge or Modification thereof – 8 years from the date of

- satisfaction of charge.
- d. Register of Debenture Holders and Debenture Trust Deed from the date of its redemption.
 - e. Annual Returns together with the Annexures.
 - f. E-forms filed with the Registrar of Companies.
 - g. Disclosure of Interest received from the Directors of the Company in the manner prescribed.
 - h. Tax Records as per laws prescribed.
 - i. Employment /Personnel Record should be retained for a period of eight (8) years following cessation of employment in case of employees of the Company.
 - j. Disclosures under SEBI (Depositories and Participants) Regulations, 1996.
 - k. Disclosures under SEBI (Prohibition of Insider Trading) Regulations, 2015.
 - l. Disclosures under SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011.
 - m. Disclosures under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
 - n. Documents which shall not be disposed of without the prior permission of the Court/Government.

5. PART C - ARCHIVAL POLICY:

The purpose of this Archival policy is to ensure that all documents/records/data which are required to be retained by the Company has been backed up appropriately and to safeguard against the loss of data that may occur due to hardware or software failure, physical disaster or human error. The information on Material Events shall be displayed on the website of the Company for Mandatory Hosting Period. The aforesaid information which is more than 5 (five) years old will be archived from the website of the Company and shall be maintained by the Company for a further Archival period of 3 (Three) years using appropriate technology. These archives shall be made available on a written request made to the Compliance Officer of the Company.

- The Finance, Legal & Secretarial team of the Company shall be responsible for implementation of this policy and shall monitor the implementation.
- Backup and Retention of critical business data and applications shall be done periodically.
- Periodic restoration of backed up data shall be done to check for its availability, confidentiality & integrity.
- Finance, Legal & Secretarial team shall retain the backup files pertaining to the Company's Financial and accounting data, reports, Employee Data, HR data, Legal Data etc. for at least eight years and ensure secure disposal upon expiry of such retention period in-compliance with laws applicable to the Company.
- Electronic Media which has overdue retention period and which is no longer required for business purpose shall be disposed in secure manner such that data on it shall not be recoverable by any means.

6. MAINTENANCE OF RECORDS:

The Company shall preserve the aforesaid documents in physical or electronic form, at its discretion and as may be permitted under the Companies Act, 2013 or any other law for the time being in force.

The Company shall endeavor to preserve all the documents enlisted above in accordance with this Policy. However, the Company shall not be liable for any destruction of documents due to causes beyond its reasonable control, including, but not limited to, governmental actions, fire, civil disturbances, natural disasters or other acts of God.

7. CUSTODY OF RECORDS:

The documents enlisted above shall be kept in the custody of the Company Secretary or any other person, duly authorised by any of the KMPs of the Company.

8. DESTRUCTION OF RECORDS:

The documents referred to in Part B of this policy may be destroyed/disposed off by the Company, in a secure manner which prevent the retrieval/recovery of the same by any means, only on authority of the Board of Directors or any committee of the Board thereof.

The Company shall maintain a register of disposal of records in the custody of the Company Secretary and Compliance Officer of the Company, wherein the brief particulars of the records disposed of shall be entered.

The register of disposal of records shall contain the following columns:

- a. Item Number;
- b. Brief Particulars of the records disposed of;
- c. Date of approval for disposal of records;
- d. Date of disposal; and
- e. Mode of destruction

This register of disposal of records shall be maintained permanently by the Company with the assistance of the Company Secretary and Compliance Officer either in physical or electronic form.

Provided that in the event the Company is served with any notice for documents from any statutory authority or any litigation is commenced by or against the Company, then the disposal of documents including e-mail, which is related to the matter of notice/litigation, etc. shall be suspended until such time the matter is settled or resolved or disposed off. The Company Secretary and Compliance Officer shall immediately inform all employees of the Company for suspension of further disposal of Documents.

9. DISCLOSURES:

The contents of this policy shall be disclosed on the website of the Company.

10. CONTACT PERSONNEL:

For queries related to this Policy, please write to us at: secretarial@rkswamy.com

11. LIMITATION AND AMENDMENT:

The Board of Directors may in their discretion and on recommendation of the any committee of the Board constituted for this specific purpose, make any changes/modifications and/or

amendments to this Policy from time to time.

In the event of any conflict between the provisions of this Policy and of the Act or Listing Regulations or any other statutory enactments, rules, the provisions of such Act or Listing Regulations or statutory enactments, rules shall prevail over and automatically be applicable to this Policy and the relevant provisions of the Policy would be amended/modified in due course to make it consistent with the law.
