
Policy for Preservation of Documents
Under Regulation 9 of the SEBI (Listing Obligations and Disclosures Requirements)
Regulation, 2015

1. PREAMBLE:

The Board of Directors (Board) of **KAPIL RAJ FINANCE LIMITED** (the company) has adopted the following policy and procedure with regard to preservation of documents as defined below. The Board will review and may amend this policy from time to time.

2. PURPOSE:

This policy is framed as per requirement of Regulation 9 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015

3. INTRODUCTION:

A document preservation policy involves the systematic identification, categorization, maintenance, review, retention, and destruction of documents received or created in the course of business.

The policy contains the guidelines how to identify documents that need to be maintained, how long certain documents should be retained, how and when those documents should be disposed of if no longer needed, and how should be accessed or retrieved when they are needed as per the rules made under the law.

4. DEFINITIONS:

I. Act: Means the Companies Act, 2013

II. Board of Directors: Board of Directors of Available Finance Limited

III. The Company: Means “KAPIL RAJ FINANCE LIMITED” or “*the Company*”

IV. SS-1: Means Secretarial Standard-1 for the Board Meetings as notified by the ICSI

V. SS-2: Means Secretarial Standard-2 for the General Meeting as notified by the ICSI

VI. SEBI (LODR) Regulation, 2015: Means SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015

VII. Compliance Officer: The Company Secretary and/or a Key Managerial Person appointed by the Board of Directors of the Company as the Compliance Officer for the purpose of these regulations from time to time.

VIII. **SEBI:** The Securities and Exchange Board of India

IX. **Rules:** Rules made under the Companies Act, 2013.

X. **Regulation:** Regulation made under SEBI Act.

5. DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE:

The Board of Directors shall decide necessity of preservation of documents permanently from time to time as required under the Act and Regulation.

- **Annexure 1** of this policy contain the details of documents whose **preservation shall be permanent** in nature.

6. DOCUMENTS WITH PRESERVATION PERIOD OF NOT LESS THAN EIGHT YEARS COMPLETION OF THE RELEVANT TRANSACTION:

- **Annexure 2** of this policy contain the details of documents with **preservation period of not less than eight years** after completion of the relevant transactions.

7. Documents to be made available on the website of the Company as required by the Companies Act, 2013 and the Listing Regulations

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 mentioned in Part (B) of Annexure 2 of this policy, which are required to be made available on the website of the Company.
 - All Information and/or documents as mentioned in Regulation 30 of the Listing Regulations on Material Events,
 - All Information and/or documents provided to/ filed with stock exchanges.
2. The Company shall ensure that contents of the website are correct.
3. Information and/or Documents, required to be made available on the website under Regulation 46(2) of the Listing Regulations, shall be made available on the website within two working days from the date of dissemination of information and/or documents by the Company, unless specified otherwise (refer Clause 46(3) of Listing Regulations). 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 required to be made available under Regulation 30 of the Listing Regulations shall be made available on the website simultaneously with disclosure to Stock Exchanges.

The information and/or documents uploaded on the website shall be available for current financial year and for the preceding five financial years.

5. 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.
 - a) The information and/or documents may be arranged financial year wise with further segregation into four quarters of the financial year.
 - b) All policies etc. or the information/ documents of a general nature can be clubbed together at one place.

8. RESPONSIBILITY OF EMPLOYEES FOR PRESERVATION OF DOCUMENTS:

The Company Secretary and in absence thereof the Key Managerial Personnel appointed by the Board of directors of the Company are responsible for taking into account the potential impacts on preservation of the documents in their work area and their decision to retain/preserve or destroy documents pertaining to their area.

9. AUTHORIZED FOR MONITORING THE POLICY:

The Company Secretary or any one Key Managerial Personnel of the Company authorized by Board of Directors shall be responsible for monitoring the Policy. The authorized person shall inform its Board of Directors about the monitoring of the Policy.

The authorized person shall take necessary step to discharge his duty.

10. PRESERVATION PRINCIPLES:

It is only through preservation that continued availability and access to items in the collections can be maintained. The following principles shall be kept in mind:-

- I. Where possible, documents are preserved in their original format, respecting the physical integrity and authenticity of the original documents.
- II. Active conservation is employed when appropriate to prevent further deterioration or damage to an item, or to enable access to be given.
- III. Appropriate conservation measures will take into accounts the needs, value, significance, and usage of the item in question.
- IV. Surrogates shall be created where appropriate to protect the original, and to allow wider access to the content. Surrogates shall not replace the original, which will still need preservation.
- V. All staff are made aware of the paramount importance of preservation, and are trained on safe handling of documents.

11. SECURITY OF DOCUMENTS:

The Board shall ensure that all the documents shall keep in safe place in the Company premises. The Board may authorize person for the security of documents, who shall be responsible for safe custody of documents.

12. 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 any employee becomes aware of a governmental investigation or audit concerning of the Company or commencement of any litigation against the Company, such employee shall inform the Top Management and any further disposal of documents shall be suspended until such time as the Top Management with the due advice from the legal counsel determine otherwise. The Top Management in such case shall inform all the employee by mail under "User list" of the need to retain the documents and suspension of disposal of the same.

13. DISPOSAL OF DOCUMENTS:

Disposal of documents after said period of 8 years (whose preservation shall not be permanent in nature) shall be done in the presence of Authorized person in method prescribed by Board of Directors. Before disposing a soft copy shall be taken for the record.

14. REVIEW OF THE POLICY:

The board of directors of the company shall review the policy on annual basis. The authorized person shall provide regular assurance to board of directors on the effectiveness of the Policy.

Documents whose preservation shall be permanent in nature

Sl. No.	Document	Place of preservation	Person responsible for custody	Reference of provision	Period
1	Copies of all documents and information as originally filed under section 7(1) (incorporation) till dissolution under the Companies Act, 2013	Registered office		Sec 7(4) of the Companies Act, 2013	Permanent , till dissolution of the company
2	Register of Renewed and Duplicate Share Certificates	Registered office of the company or at such other place where the Register of Members is kept	Company Secretary or any other person authorized by the Board for the purpose.	Rule 6 (3) of Companies (Share Capital and Debenture) Rules, 2014	Permanent
3.	Share certificate forms and related books and documents – Disputed cases	3 rd Floor, Punjabi Bhawan, 10 Rouse Avenue, New Delhi-110002	Company Secretary	Rule 7 (3) of the Companies (Share Capital and Debenture) Rules, 2014	Permanent
4.	Register of Charges	Registered office		Rule 10(4) of the Companies (Registration of Charge) Rules, 2014	Permanent
5.	Register of Members along with the index	3 rd Floor, Punjabi Bhawan, 10 Rouse Avenue, New Delhi-110002	Company Secretary or any other person authorized by the Board for such purpose	Rule 15(1) of the Companies (Management and Administration) Rules, 2014	Permanent
6.	Foreign Register of Members	3 rd Floor, Punjabi Bhawan, 10 Rouse Avenue, New Delhi-110002	Company Secretary or person authorised by the Board	Rule 15 (4) of the Companies (Management and Administration) Rules, 2014	Preserved permanently, unless it is discontinued and all the entries are transferred to any
7.	Minutes of proceedings of general meeting and resolutions passed by postal ballot, meeting of Board of Directors, creditors, committees of the Board and resolutions passed by Circulation.	Registered Office or at such other place as may be approved by the Board.	Company Secretary	Rule 25(1)(d) & (e) of the Companies (Management and Administration) Rules, 2014 and Secretarial Standards 1& 2 – clause 8.1& 18.1	Permanent

8.	Register u/s 186 of the Companies Act, 2013 (loan/ guarantee/ security or making an acquisition of securities)	Registered Office	Company Secretary or any other person authorised by the Board for the purpose.	Rule 12(3) of the Companies (Meetings of Board and its Powers) Rules, 2014	Permanent
9.	Register u/s 187 of the Companies Act, 2013 (investment held in the name of any other person)	Registered Office	Company Secretary	Rule 14(3) of the Companies (Meetings of Board and its Powers) Rules, 2014	Permanent
10.	Register u/s 189 of the Companies Act, 2013 (Register of contracts or arrangements in which directors are interested as per section 184 & 188 of the Act)	Registered Office	Company Secretary or any other person authorised by the Board for the purpose	Rule 16(3) of the Companies (Meetings of Board and its Powers) Rules, 2014	Permanent
11.	Minutes of all the general, Board & Committee Meetings of the transferor Company as handed over to the transferee company	Registered Office	Company Secretary	8.1& 18.1 (Secretarial Standards-1 & 2)	Permanent

Annexure - 2**Documents with preservation period of not less than eight years after completion of the relevant transactions****A) Mandated under Companies Act, 2013**

Sl. No.	Document	Place of preservation	Person responsible for custody	Reference of provision	Period
1.	Register of Deposits accepted or renewed	Registered Office		Rule 14(3) of The Companies (Acceptance of Deposits) Rules, 2014	Not less than 8 years from the financial year in which the latest entry is made in the register
2.	Instrument creating charge or modification thereon	Registered Office		Rule 10(4) of the Companies (Registration of Charge) Rules, 2014	8 years from the date of satisfaction of charge by the company
3.	Register of debenture holders or any other security holders along with the index	Registered Office	Company Secretary or any other person authorized by the Board for such purpose	Rule 15 (2) of the Companies (Management and Administration) Rules, 2014	8 years from the date of redemption of debentures or securities,
4.	Copies of all annual returns prepared under section 92 and copies of all certificates and documents required to be annexed thereto	Registered Office		Rule 15 (3) of the Companies (Management and Administration) Rules, 2014	8 years from the date of filing with the Registrar of Companies.
5.	Foreign register of debenture holders or any other security holders	Registered Office	Company Secretary or person authorised by the Board	Rule 15 (4) &(5) of the Companies (Management and Administration) Rules, 2014	8 years from the date of redemption of such debentures or securities.
6.	All notices for disclosure of concern/ interest received u/s 184 of the Companies Act, 2013	Registered Office	Company Secretary or any other person authorised by the Board for the purpose.	Rule 9(3) of the Companies (Meetings of Board and its Powers) Rules, 2014	8 years from the end of the financial year to which it relates
7.	The attendance register of Board & Committee Meetings	Registered Office	Company Secretary	4.1.7 of Secretarial standards -1	8 financial years

8.	Office copies of Board Meeting Notices, Agenda, Notes on Agenda and other related papers of the company as well as for transferor Company (as handed over to the transferee company)	Registered Office		8.2 of Secretarial Standards-1	As long as they remain current or for 8 financial years whichever is later
9.	Office copies of general meeting Notices, scrutinizers report and other related papers of the company as well as for transferor Company (as handed over to the transferee company)	Registered Office		18.2 (Secretarial Standards-2)	As long as they remain current or for 8 financial years whichever is later
10.	Any other register /documents required by any law, for the time being in force	Registered Office			8 financial years
11.	All Documents of Transferor Company not mentioned elsewhere	Registered Office			8 financial years
12	Books of Accounts	Registered Office			8 financial years

B. LIST OF DOCUMENTS IDENTIFIED UNDER SEBI (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATION, 2015

Sl. No	Document	Provision	Regulation no.	Period
1	Compliance certificate (for compliance of Reg. 7(2) signed by Compliance officer & Share transfer agent.	within one month of end of each Half year	7(3)	8 financial years
2	Statement giving the number of investor complaints pending at the beginning of the quarter, those received during the quarter, disposed of during the quarter and those remaining unresolved at the end of the quarter.	within twenty one days from the end of each quarter	13(3)	8 financial years
3	quarterly compliance report on corporate governance	within fifteen days from close of the quarter.	27(2)	8 financial years

4	prior intimation to stock exchange about the meeting of the board of directors	Within the time prescribed	29	8 financial years
5	disclosures of any material events or information	Within the time prescribed	30	8 financial years
6	Statement showing holding of securities and shareholding pattern separately for each class of securities	on a quarterly basis, within 21 days from the end of each quarter	31	8 financial years
7	Statement of deviation(s) or variation(s) in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, for public issue, rights issue, preferential issue etc.	Within the prescribed time on a quarterly basis	32	8 financial years
8	quarterly and year-to-date standalone/ consolidated financial results	Within the prescribed time on a quarterly basis	33	8 financial years
9	as part of financial results for the half year by way of a note a statement of assets and liabilities as at the end of the half-year	along with quarterly Financial Results	33(3)(f)	8 financial years
10	annual report	within twenty one working days of it being approved and adopted in the annual general meeting	34	8 financial years
11	Annual Information Memorandum		35	8 financial years
12	a certificate from a practicing company secretary, certifying that all certificates have been issued within thirty days of the date of lodgement for transfer, sub- division, consolidation, renewal, exchange or endorsement of calls/ allotment monies.	within one month of the end of each half of the financial year	40(9)	8 financial years
13	Intimation of record date		42	8 financial years
14	details regarding the voting results of general meetings	within forty eight hours of conclusion of its General Meeting,	44	8 financial years
15	Any and all kinds of filing to Stock Exchanges, viz. Press Release, Investors Presentation, etc.	Within the time prescribed	-	8 financial years