KANAKADURGA FINANCE LIMITED
POLICY ON PRESERVATION OF DOCUMENTS

Preface

The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) mandate listed entities to formulate a Policy for Preservation of Documents ("the Policy") for preservation of documents and records maintained by the Company. It is in this context that the Policy is being framed and implemented in accordance with the Regulation 9 of the Listing Regulations.

Objective

The objective of this Policy is to have a binding framework for the preservation of documents of the Company. The preserved documents must be accessible at all reasonable times.

Definition

"Documents" shall mean records maintained by the Company either in physical mode or electronic mode, as required to be maintained under any law or regulation for the time being in force.

Classification of Documents

The classification of Documents for the purpose of preservation shall be done as under:

a) Where there is a period for which a Document is required to be preserved as per applicable law(s), for the period required by the applicable law(s).

b) Where the period for preservation of Documents has not been prescribed under the applicable law(s), till such period these Documents have relevance with reference to any ongoing litigations, proceedings, complaints, disputes, contracts or any like matter.

An indicative list of the Documents and the time-frame of their preservation is provided in **Annexure I.**

Administration:

The preservation of Documents should ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the documents. The Heads of the respective departments of the Company shall be responsible for maintenance of the Documents.

Disposal and Destruction of Documents

Post the required time-frame for preservation of the documents, the respective Departments may destroy the records in the desired manner.

Amendments

Any changes in the Policy shall be approved by the Board of Directors of the Company. The Board of Directors shall have the right to withdraw and / or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

General

Where the terms of this Policy differ from any existing or newly enacted law, rule, regulation, the law, rule, regulation will take precedence over this Policy from the effective date of such law, rule or regulation.

For interpretation of this Policy, reference and reliance may be placed upon circulars/clarifications issued by the Ministry of the Corporate Affairs or Securities and Exchange Board of India and/or any other authority.

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S. No	Nature of Document(s)	Preservation Period
1	Registration Certificates/ Certificate of Incorporation/ Change of name etc. (as amended from time to time) as issued by Registrar of Companies.	Permanent
2	Memorandum and Articles of Association (as amended from time to time).	Permanent
3	Minutes of General Meeting/ Board Meeting/ various Committee Meetings	Permanent
4	Court Orders relating to amalgamations/ mergers/ de-mergers etc.	Permanent
5	Books of Accounts of the Company	For eight years after completion of the relevant financial year.
6	Annual Return of the Company	For eight years from the date of filing with the Registrar of Companies.
7	Taxation documents including tax filings/ tax returns.	For six years from the end of relevant assessment year or till completion of assessment whichever is later.
8	Approvals/ Permissions/ Consents for carrying out any activity/ business.	To be maintained till the validity of such approval.
9	Shareholders Agreements	To be maintained till the time these Agreements / Contracts are in force.