

RKCPL LIMITED
POLICY ON PRESERVATION AND ARCHIVAL OF
DOCUMENTS

Private & Confidential

1. PREAMBLE

The purpose of this document is to present a Policy of RKCPL Limited (the “**Company**”) regarding preservation of its documents in accordance with the provisions of the Companies Act, 2013 and Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“LODR”). 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 the Company has approved this policy for preservation of documents/ records maintained by the Company either in physical mode or electronic mode on date 28th of July, 2025.

2. OBJECT

The object of this Policy is to ensure that all the necessary documents and records of the Company are adequately protected and preserved as per the statutory requirements and to ensure that the records of the Company which are no longer needed or are of no value are discarded after following the due process for discarding the same. This Policy is also for the purpose of aiding employees of the Company in understanding their obligations in retaining and preserving the documents and records which are required to be maintained as per the applicable statutory and regulatory requirements.

3. APPLICABILITY

This Policy applies to all documents & records maintained by the Company in physical form or electronically stored in computer or in any other electronic devices or transcribed information of any type whether expressed in ordinary or machine language at all locations of the Company in or outside India.

4. DEFINITIONS

- a) “**Act**” means the Companies Act 2013, as amended from time to time;
- b) “**Applicable Law**” means any law, rules, circulars, guidelines or standards under which the preservation of the Documents has been prescribed.
- c) “**Board of Directors**” or “**Board**” means the Board of Directors of RKCPL Limited, as constituted from time to time;
- d) “**Company**” means RKCPL Limited
- e) “**Document**” includes summons, notice, requisition, order, declaration, form and register, whether issued, sent or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on physical or in electronic form;
- f) “**Electronic Records**” means as defined in Information Technology Act, 2000 or as amended from time.

g) **“Electronic Form”** means as defined in Information Technology Act, 2000 or as amended from time.

h) **“Listing Regulations”** means the Securities and Exchange Board of India, (Listing Obligations and Disclosure Requirements) Regulations, 2015.

i) **“Preservation”** means to keep in good order and to prevent from being altered, damaged or destroyed.

j) **“Policy”** shall mean Policy on Preservation of Documents as approved by the Board of Directors and as amended from time to time;

k) **“Records”** in relation to this policy includes accounting records, books or papers and books and papers as defined in sub-section 12 of section 2, books of accounts as defined in sub-section 13 of section 2 of the Companies Act, 2013, statutory and other documents of material significance whether covered under this Policy or not.

Any other term not defined herein shall have the same meaning as defined in the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 or any other applicable law or regulation, amended from time to time.

5. PRESERVATION OF DOCUMENTS & RECORDS

The Policy classifies the documents & records of the Company in the following two categories:

- i. Documents & records, Illustrative list mentioned in Annexure A, whose preservation shall be permanent in nature; and
- ii. Documents & records, Illustrative list mentioned in Annexure B, which need to be preserved for not less than eight years after completion of the relevant transaction(s).
- iii. The documents do not fall under the above category and shall be maintained preserved as per the guidelines and necessity of the transactions.

6. ARCHIVAL POLICY

The Company shall disclose and maintain all events and information as required by the Companies Act, 2013 and the Listing Regulations and 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) including any update or change in the content of the information. Such disclosures or information shall be hosted on the website of the Company for a period of 5 years and thereafter shall be maintained/ preserved in the server or in any other mode for a minimum period of 3 years and after expiry of this period of 3 years the backup may be permanently removed from the stored location

7. RESPONSIBILITY OF PRESERVATION OF DOCUMENTS

The heads of respective departments are obliged to ensure the preservation of documents pertaining to their area of responsibilities in accordance with the Applicable Laws/ regulation in consultation with the head of legal.

8. CUSTODY OF THE DOCUMENTS:

8.1. All original licenses, permission, agreements, bank guarantees provided or received, or any other important and original document which is required to be preserved on permanent nature shall be in custody with Company Secretary.

8.2. All functional forms, records, reports, memo, document, return etc. as applicable under the statute shall be in custody with respective functional head.

9. INFORMATION/DOCUMENTS ON THE WEBSITE OF THE COMPANY

The information and/or documents uploaded on the website of the Company i.e. www.rkcpl.ltd in shall be maintained for a period of five years from the date of upload.

Thereafter, the information and/or documents can be removed from the website.

The backup of the information and /or documents which are removed from website may be preserved for a period of 1 year and thereafter can be deleted/disposed-off permanently from the server.

10. DISPOSAL OF DOCUMENTS & RECORDS

After expiry of minimum period as mentioned in Clause 4 and 5 of this Policy, the same may be disposed- off by the respective function/department or the Company Secretary. The respective owner responsible for destruction shall ensure that documents & records are disposed-off in an effective manner that leaves no possibility for reconstruction of the records and information contained therein.

The temporary Documents, excluding the Current Document(s) shall be destroyed after the relevant or prescribed period in whose custody the Documents are stored after the prior approval of the functional head in case, they are routine documents or with approval of Board of Directors in case of documents have exceeded their preservation period.

A register of the Documents disposed/destroyed shall also be maintained. It shall state the brief particulars of the Documents destroyed, date of disposal/destruction and the mode of destruction.

Appropriate methods for destroying/disposing of paper records viz. incinerating, shredding, pulping etc.be used. Electronic data contained on servers and hard drives shall be deleted and overwritten.

The documents/records/information which require prior approval of Board or any authority under the Act or SEBI Regulations or any other law, for time being in force, for their disposal, shall not be disposed- off until such prior approval has been obtained from such authority or Board.

11. MODE OF MAINTENANCE

11. 1. The Company shall maintain the given records either in physical form or electronic mode as may applicable and allowable under respective provisions of law, rules, and regulations.

11.2. All records shall be maintained as per prescribed formats, if any, as amended periodically as per applicable regulations.

12. POLICY REVIEW

The policy shall be periodically reviewed and brought in conformity with statutory and regulatory requirements, as and when required. In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities are not consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s) etc.

13. INTERPRETATION

In any circumstance where the provisions of this Policy differ from any existing or newly enacted law, rule, regulation or standard governing the Company, the relevant law, rule, regulation or standard will take precedence over this Policy until such time as this Policy is changed to conform to the said law, rule, regulation or standard.

14. DISCLOSURE

The Policy is disclosed on Company's website.

15. GENERAL

Notwithstanding anything contained in this policy, the Company shall ensure compliance with any additional requirements as may be prescribed under any laws/regulations either existing or arising out of any amendment to such laws/regulations or otherwise applicable to the Company from time to time.

ANNEXURE A

Illustrative list of documents & records whose preservation shall be permanent in nature

1. Memorandum of Association and Articles of Association;
2. Certificate of Incorporation;
3. Minutes Books of Board Meetings, General Meetings and Committees' Meetings;
4. Statutory Registers, maintained under the Companies Act, 2013, as amended from time to time;
5. Licenses and key approvals from the Statutory Authorities;
6. Annual Reports;
7. Policies, Charters and Codes of the Company;
8. Property documents owned by Company;
9. Orders passed by any Court or Tribunal or any Authority or Judgment which are final in nature and cannot be superseded;
10. Copyrights, Trademarks, Industrial designs and Patents etc., if any, owned by Company;
11. Development documents subject to intellectual property protection in their final form (e.g. patents and copyrights)
12. Register of members
13. Books and Documents relating to the issue of share certificates
14. Listing Agreement executed with stock exchange(s)
15. Register of Charges
16. Register under section 186 of the Act, 2013 for Loans/investment
17. Register under section 187 for investment held in any other person name
18. Register under section 189 for contracts / arrangements in which directors are interested as per section 184 / 188 of the act
19. Register for destruction or disposal of Documents or Register.
20. Register of Directors and KMP

21. All other documents which are required to be preserved by the company permanently in accordance with the provisions of applicable Act, rules, regulations, guidelines, circulars, and notifications etc. as may be applicable to the Company from time to time.

All modifications, amendments, additions, deletions to the above documents shall also be preserved permanently by the Company.

Private & Confidential

ANNEXURE B

Illustrative list of documents & records to be preserved for not less than eight years after completion of the relevant transaction(s):

1. Books of accounts and tax records viz. documents concerning tax assessment, tax filings, tax returns, proof of deductions, appeal preferred against any claim made by the relevant tax Authorities, shall be maintained for a period of 8 (eight) years from end of the relevant assessment year or till the disposal of the appeal against any demand by the highest authority, whichever is later;
2. Attendance Registers, Notices, Scrutinizer's Report, Agenda, Notes to Agenda and other related papers of General Meetings, Board Meetings and various Committee Meetings;
3. Disclosures of Interest received from Directors;
4. Copy of filings and returns that are not permanent in nature, under the provisions of the Companies Act 2013 / SEBI Regulations / other laws;
5. Employment / Personnel record in case of employees of the Company;
6. All Press Releases and publicly filed documents;
7. Legal Memoranda and Opinions;
8. All contracts shall be retained for a period of 8 (eight) Years after the expiry of the term of the contract unless such contract has been a subject matter of dispute in which case the contract and all other related communications/documents shall be preserved for a period of 8 (eight) years after such dispute has been finally adjudicated and the order / judgment cannot be superseded or has not been appealed against within the limitation period;
9. In case any document is required for the purpose of any legal dispute, litigation, proceedings etc. such records shall not be disposed-off and shall be maintained for a minimum period of 8 years from the date of final conclusion of such legal dispute, litigation or proceedings etc.;
10. Register of debenture holders or any other security holders (8 years from the date of redemption of debentures or securities)
11. Register of renewed and duplicate share Certificate (not less than 30 years)
12. All share certificates surrendered to a company (3 years from date of surrender)
13. Register of deposits (not less than 8 years from the date of last entry)
14. Instrument creating a charge or modification (8 years from date of satisfaction of such charge)
15. Disclosures prescribed under SEBI (LODR) Regulations, SEBI (PIT) Regulations, SEBI (SAST) Regulations (8 financial years)

16. Relevant marketing and sales documents

17. Postal Ballot forms 18. Correspondence with shareholders

19. Dividend payment records

20. Tax records such as tax assessment, tax filing, proof of deduction etc

All other documents which are required to be preserved for not less than 8 years in accordance with the provisions of applicable Act, rules, regulations, guidelines, circulars, and notifications etc. as may be applicable to the Company from time to time.

Private & Confidential