



## **RDB REAL ESTATE CONSTRUCTIONS LIMITED**

### **POLICY FOR PRESERVATION OF DOCUMENTS**

In terms of the provisions of Regulation 9 of the Securities and Exchange Board of India “SEBI” (Listing Obligations and Disclosure Requirements) Regulations, 2015 [“Listing Regulations”], read with Regulation 30(8) of the Listing Regulations, all the listed companies are required to formulate a policy on preservation of documents of its documents, approved by its Board of Directors, classifying them in at least two categories as follows:

- Documents whose preservation shall be permanent in nature; and
- Documents with preservation period of **not less than eight years** after completion of the relevant transactions.

The Company may keep documents specified in clauses (a) and (b) above in physical/ electronic mode.

#### **1. GOVERNING LAWS**

This policy shall be governed by the provisions of the Companies Act 2013, SEBI Act & Rules and Regulations made thereunder, Secretarial Standards issued by the Institute of Company Secretaries of India, Labour Laws, Tax Laws and all other applicable laws for the time being in force.

#### **2. PURPOSE**

This Policy deals with the preservation of the corporate records of **RDB Real Estate Constructions Limited** (hereinafter, referred to as “the Company”). It seeks to ensure that the Company’s business is adequately documented and is managed in accordance with best practices. This Policy emphasizes on the importance of preservation of the records and disclosures hosted on the website of the Company for making information accessible to all the stakeholders for taking well-informed decisions. It also aims at promoting transparency, accountability and better relationship with stakeholders.

All employees are expected to fully comply with this policy.

#### **3. SCOPE**

This Policy shall apply to all Documents (defined hereinafter) which include records maintained in the form of books or stored in a computer or tapes or discs or in any other Electronic Form / physical form, or transcribed information of any type, whether expressed in ordinary or machine language.

The preservation of documents, as mandated under this Policy, shall apply to all Documents regardless of its location, which are required to be maintained as per the

statutory requirements of the Companies Act, 2013 (“Companies Act”) and the Listing Regulations. This policy is applicable to all units/ departments of the Company.

#### 4. EFFECTIVE DATE

The Policy is effective from date of listing of the Company on Stock Exchanges.

#### 5. DEFINITIONS

“**Archives**” means and is referred to as a repository where the records are kept.

“**Electronic records**” means the records communicated and maintained by means of electronic equipment.

“**Electronic Form**” means any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, 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.

“**Record**” means a database of disclosed information or events in any format or medium that has been created by or for the Company or received by the Company in connection with the transaction of the organization’s affairs and operations.

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

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

The words and phrases used in this policy which are not defined here, shall derive their meaning from the Applicable Law.

#### 6. CLASSIFICATION OF DOCUMENTS

Based upon the recommendations of the management, the Board of Directors have classified that the documents will be retained and preserved as tabulated hereunder:

Sl. No.	Particulars	Annexure
1.	Documents that needs to be preserved/retained permanently	Annexure 1
2.	Documents that may be preserved/retained for a period of <b>not less than eight years</b> after completion of the relevant transactions	Annexure 2
3.	Documents with preservation period specified by statutory authorities under applicable laws	Annexure 3

The documents concerning other routine matters and having substantial long-lasting consequences shall be preserved by all the concerned persons /Regional Heads / Finance Head/ CFO and/or the Departmental Heads of the Company depending upon usefulness and necessity.

## **7. MODE OF PRESERVATION, AUTHORITY & RESPONSIBILITY**

Documents may be preserved in physical form or electronic form as per various statutory requirements and are subject to the same degree of confidentiality and care. The preservation of documents should be of such manner so as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the documents.

Regional Heads and other department heads of the Company shall be responsible for preservation of the documents in their respective region/department taking into account this policy prescribing the minimum period for preservation of documents and shall take decision to retain/preserve or destroy documents pertaining to their region/department keeping in view the ongoing or anticipated litigation(s), if any.

In case of preservation of electronic records, a critically important factor to be considered is the inevitability of hardware, software and media obsolescence. These records must either be migrated to new versions or the old hardware and software must be retained in order to read the records. Migrating may also cause the records to change or lose their format, so good quality control procedures must be in place when migrating to ensure all information retains its original content, context and structure.

The physical Documents preserved may be converted, whenever required or felt necessary, into electronic form to ensure ease in maintenance of records and efficient utilization of space.

## **8. DESTRUCTION OF RECORDS**

The records/documents preserved shall be reviewed by the respective department on yearly basis and action shall be taken to destroy those records which are due for disposal.

## **9. MONITORING, REVIEW AND AMENDMENT:**

Compliance officer shall ensure proper implementation of the policy and shall lay down monitoring mechanism for its compliance. The head of respective departments shall ensure preservation of documents in accordance with the applicable laws, rules, regulations etc. They shall confirm compliance of the policy to the compliance officer on annual basis and in turn the compliance officer shall confirm the compliance of the policy to the board.

The policy shall be subject to review by the Board as maybe deemed necessary to ensure that it meets the objectives of the statutory provisions and remain effective. Any amendments to the policy which are deemed necessary on its review shall be placed before the board for its approval. However, in case of conflict between the provisions of the policy and statutory provisions, the latter shall prevail over the former. Any subsequent modification or amendment to the statutory provisions shall automatically apply to the policy.

**Encl:** Annexure 1 & 2

## Annexure 1

### Documents whose preservation shall be permanent in nature:

Sl. No.	Nature of Document(s)
1.	Registration and Incorporation Certificates
2.	Licenses & Statutory Approvals
3.	Statutory Registers required under applicable laws
4.	Audited Financial Statements
5.	Minutes of the meetings of General Body, Board and its various committees
6.	Agenda items and approval note for the agenda items along with relevant annexures thereto pertaining to the Meeting of the Board/Committee of the Board
7.	Material Agreements/Contracts
8.	Orders issued by Courts/Statutory bodies
9.	Investment Documents/proofs including certificates etc.
10.	Any other document as may be required to be maintained permanently in terms of applicable law(s), maintained and preserved from time to time

## Annexure 2

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

Sl. No.	Nature of Document(s)
1.	Books of Accounts
2.	Annual Return(s)
3.	Personnel Documents
4.	Insurance Policies/ Claims under various policies
5.	Correspondences with Departments/shareholders
6.	Non-Statutory Registers/Documents
7.	Notices, agendas, notes on agenda of Board meetings and board committees and other related papers, shall be preserved for as long as they remain current or for eight financial years, whichever is later, and may be destroyed thereafter with the approval of the Board, as prescribed by the "Secretarial Standard on Meetings of Board of Directors" issued by the Institute of Company Secretaries of India.
8.	Notices, scrutinizer's reports and related papers regarding general meetings (including annual general meetings and extraordinary general meetings), shall be preserved for as long as they remain current or for eight financial years, whichever is later, and may be destroyed thereafter with the approval of the

	Board, as prescribed by the "Secretarial Standard on General Meetings" issued by the Institute of Company Secretaries of India.
9.	Any records or documents connected with legal proceedings save and except records or documents of proceedings which the management has appropriately decided not to maintain.
10.	Any other document as may be required to be maintained in terms of applicable law(s), maintained and preserved from time to time.

### **Annexure 3**

In addition to the documents mentioned in Annexure '1' and '2' above, other documents, certificates, forms, statutory registers, records, etc. which are required to be mandatorily maintained and preserved shall be preserved for a stipulated period of time as per the circulars issued in this respect from time to time or as per the applicable statutory regulatory provisions in this regard.

**Information on Website:** Disclosures made by the Company to the stock exchanges shall be hosted on the website of the Company for a minimum period of five years under the Listing Regulations. Upon completion of five years period, such disclosures shall be removed from the website of the Company under this policy of the Company.

**Specified Orders:** Notwithstanding anything contained in this Policy, if a higher period of retention of documents is stated in any Act/ Statute or prescribed by any statutory authority, in the form of orders, direction or otherwise, such higher period shall become applicable.