

## FINOLEX INDUSTRIES LIMITED

### **POLICY FOR PRESERVATION OF DOCUMENTS UNDER SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (the “Listing Regulations”)**

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The Policy for Preservation of Documents (the “Policy”) pursuant to Regulation 9 of the SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (the “Listing Regulations”).

#### **Objective**

Finolex Industries Limited (the “Company”) is required to maintain certain types of corporate records for specified period of time. The objective of the policy is to specify the need of preservation of Company’s records in terms of Regulation 9 of Listing Regulations.

#### **Definitions**

Definitions or phrases used in the Policy will have same meaning as in the Listing Regulations or Companies Act, 2013.

#### **Policy for Preservation of Documents**

1. Corporate records are all paper or electronic records that are produced in functioning the duties of the Company.
2. Generally, all corporate records (whether electronic or paper) of the Company are to be retained for a minimum period shown in Appendix 1 and may be destroyed thereafter.
3. If the Company requires that Company records are relevant to litigation or potential litigation, then these records need to be preserved until the Legal Department advises otherwise.
4. The policy should be reviewed periodically by the senior Management and amendments effected to subject to approval of the Board if and when practical difficulties are encountered. The senior management may also review the policy on document retention to comply with any local, state, central legislation that may be promulgated from time to time.
5. The documents which are required to preserve permanently pursuant to provisions of the Companies Act, 2013 and regulations made there under or under any statutes or rules made there under are required to maintain permanently as per the requirements of the specific status and

regulations or guidelines made there under.

6. Books of Accounts and Tax Records: Books of accounts and Tax records should be retained for at least eight (8) years following the completion of the relevant transactions or assessment year for which the records were last used.
7. If there are provisions in particular statutes relating to keeping of records of the Company the said provisions should be complied with.
8. In other cases the Board or Board nominated team will decide from time to time the period for which the records of the Company should be preserved.
9. In the event of a major incident, the first priority is the safety of the people, followed by immediate action to rescue or prevent further damage to the records. Depending on the immediate threat, emergency response and recovery actions will take precedence over all other Company activities.
10. The Company has made appropriate provision for the backup of its digital collections, including the provision of offsite security copies. The backup copies are actively maintained to ensure their continued viability.
11. The employees deal with the maintaining the relevant records of the Company should take reasonable precautions and care to preserve the records as per the requirements.
12. Questions regarding this policy should be addressed to the compliance officer of the Company at [investors@finolexind.com](mailto:investors@finolexind.com)

## **Approval**

This Policy is approved by the Board of Directors of the Company at its meeting held on 6<sup>th</sup> November, 2015.

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<b>Sr. No.</b>	<b>Document</b>	<b>Preservation Period</b>	<b>Reference of provision, if any</b>
1	Original signed and stamped Memorandum and Articles of Association of the Company along with Certificate of Incorporation, Fresh certificates of incorporation consequent upon change of name and other certificates issued by the Registrar of Companies certifying alteration to the Memorandum and Articles of Association of the Company.	Permanent	Section 7(4) of the Companies Act, 2013.
2.	Register of Renewed and Duplicate Share Certificates	Permanent	Rule 6(3) of Companies (Share Capital and Debenture) Rules, 2014
3.	Share certificate forms and related books and documents (related to disputed cases)	Permanent	Rule 7(3) of the Companies (Share Capital and Debenture) Rules, 2014
4.	Register of Charges	Permanent	Rule 10(4) of the Companies (Registration of Charge) Rules, 2014
5.	Register of Members along with the index and Foreign Register of Members	Permanent	Rule 15(1) and Rule 15 (4) of the Companies (Management and Administration) Rules, 2014
6.	Minutes of proceedings of general meeting and resolutions passed by postal ballot, meeting of Board of Directors, committees of the Board, creditors, and resolutions passed by circulation.	Permanent	Rule 25(1)(e) & (f) of the Companies (Management and Administration) Rules, 2014 and Secretarial Standards 1& 2 – clause 8.1& 18.1
7.	Register of loan/ guarantee/ security or making an acquisition of securities	Permanent	Section 186 of the Act Rule 12(3) of the Companies (Meetings of Board and its Powers) Rules, 2014
8.	Register of investment held in the name of any other person.	Permanent	Section 187 of the Act Rule 14(3) of the Companies (Meetings of Board and its Powers) Rules, 2014

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9.	Register of contracts or arrangements in which directors are interested as per section 184 & 188 of the Act.	Permanent	Section 189 of the Act Rule 16(3) of the Companies (Meetings of Board and its Powers) Rules, 2014
10.	Minutes of all the general, Board & Committee Meetings of the transferor Company as handed over to the transferee company	Permanent	8.1 & 18.1 (Secretarial Standards 1 & 2)
11.	Agreements made by the Company with Stock Exchanges, Depositories, RTA etc.	Permanent	-
12.	Files relating to premises viz. Title Deeds/ Lease Deeds of owned premises/ land and building, etc. and related Ledger/ Register	Permanent	-
13.	Authorization/ licenses obtained from any statutory authority	Permanent	-
14.	Policies of the Company framed under various regulations	Permanent	-
15.	Register of disposal of records	Permanent	-
16.	Such other records as may be required under any law from time to time	Permanent	-
17.	Register of Deposits	Not less than 8 years from the financial year in which the latest entry is made in the register	Rule 14(3) of The Companies (Acceptance of Deposits) Rules, 2014
18.	Instrument for creation, modification and satisfaction of charge	8 years from the date of satisfaction of charge by the Company	Rule 10(4) of the Companies (Registration of Charge) Rules, 2014
19.	Register of debenture holders or any other security holders along with the index	8 years from the date of redemption of debentures or securities	Rule 15 (2) of the Companies (Management and Administration) Rules, 2014

Sr. No.	Document	Preservation Period	Reference of provision, if any
20.	Copies of all annual returns prepared under section 92 of the Act and copies of all certificates and documents required to be annexed thereto	8 years from the date of filing with the Registrar of Companies.	Rule 15 (3) of the Companies (Management and Administration) Rules, 2014
21.	Foreign register of debenture holders or any other security holders	8 years from the date of redemption of such debentures or securities.	Rule 15 (4) &(5) of the Companies (Management and Administration) Rules, 2014
22.	All notices for disclosure of concern/ interest received u/s 184 of the Act.	8 years from the end of the financial year to which it relates	Rule 9(3) of the Companies (Meetings of Board and its Powers) Rules, 2014
23.	The attendance register of Board & Committee Meetings	8 financial years	4.1.6 of Secretarial Standards -1
24.	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)	As long as they remain current or for 8 financial years whichever is later	8.2 of Secretarial Standards-1
25.	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).	As long as they remain current or for 8 financial years whichever is later	18.2 (Secretarial Standards-2)
26.	Any other register /documents required by any law, for the time being in force	8 financial years	-
27.	All Documents of Transferor Company not mentioned elsewhere	8 financial years from the effective date	--
28.	All documents, registers relating to dividend payment of the Company	8 financial years from the end of financial year in which the dividend was paid	--
29.	Documents evidencing transfer of funds to Investor Education and Protection fund (IEPF).	8 financial years from the end of financial year in which the unclaimed amount was deposited in IEPF.	--

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30.	All documents, letters, returns, filings filed with Reserve Bank of India	8 financial years from the end of financial year during which the filing was made.	--
31.	All documents, notice, letters, pertaining to investors complaints/ grievances	8 financial years from the financial year during which the document was executed.	--
32.	Income tax returns filed under Income Tax Act, 1961	8 financial years or until the assessment/appeal if any under Income Tax Act has been completed	--
33.	Copy of newspaper advertisement from any statutory authority	8 financial years from the financial year during which the advertisement was published.	--
34.	Disclosure/ Return filed under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	8 financial years from the end of financial year to which the disclosure / return pertains to.	--
35.	Books of Accounts	8 (eight) financial years or until the assessment/appeal if any under direct & indirect tax statutes, has been completed.	Section 128 (5) of the Companies Act, 2013
36.	Share certificate related books and documents	30 (thirty) years	Rule 7 (3) of the Companies (Share Capital and Debenture) Rules, 2014
37.	Share certificates surrendered to Company immediately be defaced by stamping or printing the word "cancelled" in bold letter)	3 (three) years from the date on which they were surrendered	Rule 7 (3) of the Companies (Share Capital and Debenture) Rules, 2014