

KEERTANA FINSERV PRIVATE LIMITED

Name of Policy	Policy for Preservation of Documents & Archival of Documents
Date of Last Approval/Review	NA
Prepared By	Ms. Komal Ratlani
Proposed By	Mr. Prakash Bhawnani
Approving Authority	Board of Directors
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Version Control

Version	Date	Description	Description of Changes
1.0	March,2024	Policy for Preservation of Documents and Archival of Documents	NA (New Policy)

**POLICY FOR PRESERVATION OF DOCUMENTS
&
ARCHIVAL OF DOCUMENTS [PERTAINING TO EVENTS/INFORMATION DISCLOSED TO STOCK
EXCHANGE] ON WEBSITE**

Preface:

Regulation 9 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, provides that the listed entity shall have a policy for preservation of documents, approved by its board of directors, classifying them in at least two categories as follows-

- a. documents whose preservation shall be permanent in nature;
- b. documents with preservation period of not less than eight years after completion of the relevant transactions:

Provided that the listed entity may keep documents specified in clauses (a) and (b) in electronic mode.

Regulation 30 (8) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, provides that:

The listed entity shall disclose on its website all such events or information which has been disclosed to stock exchange(s) under this regulation, and such disclosures shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website..

Pursuant to these Regulations, Keertana Finserv Private Limited ["the Company"] has a strategic objective of ensuring that significant documents as specified in this Policy are safeguarded and preserved to ensure longevity of such documents.

Therefore, to ensure compliance with the aforesaid Regulations, the Company hereby frames the Policy for Preservation of Documents & Archival of Documents pertaining to events/ information disclosed to stock exchange in its website, which is mentioned below-

I. POLICY FOR PRESERVATION OF DOCUMENTS

[Framed under Regulation 9 of Chapter III of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015]

1. Definitions

In this Policy, unless the context otherwise requires:-

"Company" means Keertana Finserv Private Limited.

"Regulations" means Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Words and expressions used in this Policy but not defined shall have the meaning as given in the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Note: Any subsequent modification and/or amendments brought about by SEBI in the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 shall automatically apply to this Policy.

2. Purpose and Scope

The purpose of this document is to present a high level policy statement for Keertana Finserv Private Limited ("the Company") regarding preservation of its documents in accordance with all the statutory and regulatory provisions applicable to the Company including the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR").

This policy would contain guidelines on how to identify documents that need to be maintained, how long certain documents should be retained, and how and when those documents should be disposed of, if no longer needed pursuant to the applicable statutory and regulatory provisions.

3. Classification of Documents to be preserved / retained

The Board of Directors has classified the documents to be retained and preserved in two categories which are mentioned below:

- a. Documents whose preservation shall be permanent in nature - as prescribed under Companies Act, 2013 & Rules made there under.
- b. Documents with preservation period of not less than 8 years after completion of relevant transactions - as prescribed under Companies Act, 2013 & Rules made there under.

Income Tax, Sales Tax, Central Excise and Service Tax related documents, i.e., Assessment Orders, Tax Bills, Receipts, Statements, Returns, Notices, etc shall be preserved for a period of 8 years as required under the applicable laws. All Loan documents are to be preserved for a minimum of 8 years or till the completion of the loan whichever is longer.

Details pertaining to the list of documents to be preserved under the abovementioned applicable laws and regulations have been provided to the respective departments to ensure safe record keeping and compliance of the applicable laws and regulations.

4. 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 a governmental investigation or audit concerning the Company or commencement of any litigation against the Company, then disposal of documents shall be suspended until such time as the Top Management with the due advice from the legal counsel determine otherwise: Such documents shall be preserved until the completion of the judicial proceedings.

5. Register of Documents destroyed

The company shall maintain a register in the form set out in the Annexure-I enclosed hereto wherein it shall enter brief particulars of the documents destroyed and all entries made therein shall be authenticated by the Managing Director / Company Secretary or such other persons as may be authorized by the Board for the purpose.

6. Policy Review

This Policy is framed based on the requirements of Regulation 9 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

In case of any subsequent changes in the Companies Act, 2013 or Regulations which makes any of the provisions in the Policy inconsistent with the Regulations, the provisions of the Act or Regulations would prevail over the Policy and the provisions in the Policy would be modified in due course to make it consistent with law. The Board may also review this policy on document retention to comply with any local, state, and central legislation that may be promulgated from time to time.

This Policy shall be reviewed by the Board of Directors as and when any changes are to be incorporated in the Policy due to change in regulations or as may be felt appropriate by the Board. Any changes or modification on the Policy would be approved by the Board of Directors.

7. Policy Severable

This Policy along with Annexure constitutes the entire document in relation to its subject matter. In the event that any term, condition or provision of this Policy is being held to be in violation of any applicable law, statute or regulation, the same shall be severable from the rest of this Policy and shall be of no force and effect, and this Policy shall remain in full force and effect as if such term, condition or provision had not originally been contained in this Policy.

II. POLICY ON ARCHIVAL OF DOCUMENTS

[PERTAINING TO EVENTS OR INFORMATION DISCLOSED TO STOCK EXCHANGE] IN WEBSITE:

[Framed under Regulation 30 of Chapter IV of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015]

Objective of this Policy on Archival of Documents :-

This Policy aims to provide a framework for the effective archival of documents as required by the LODR. Through this Policy, the Company intends to establish a framework for ensuring greater accessibility of adequate and reliable information pertaining to the Company on a timely and regular basis for all its stakeholders.

Archival of Documents :-

All the events or information which have been disclosed by the Company to stock exchange(s) under Regulation 30 of the LODR (as applicable) or any amendment thereto will be hosted by the Company on its website for a minimum period of 5 (five) years and thereafter the same shall be archived so as to be available for retrieval for a further period as per the directions of the Board by storing the same on a suitable media.

Presentations and audio-video recordings in relation to post-earnings or quarterly calls shall be hosted on the website of the Company for a minimum period of 5 (five) years and shall thereafter be archived as per this Policy so as to be available for retrieval for a further period as per the directions of the Board by storing the same on a suitable media.

Review and Amendment

- a. Notwithstanding anything contained in this Policy, the Company shall ensure compliance with additional requirements as may be prescribed under applicable laws either existing or arising out of any amendment to such applicable laws or otherwise and applicable to the Company from time to time.
- b. This Policy is intended to be in conformity with the LODR as on the date of its adoption. However, if due to subsequent modifications in the LODR, or any other applicable law, a provision of this Policy or any part thereof becomes inconsistent with the LODR, or any other applicable law, then the provisions of such laws, as modified, shall prevail.

Effective Date :- This Policy shall be effective from March 2024.

ANNEXURE I

REGISTER OF DOCUMENTS DESTROYED

S.No.	Section/ Rules in Companies Act, 2013 or any other Act.	Description of document destroyed	Time up to which document was preserved	Date of Destruction	Mode of destruction	Initials of MD / Secretary or other Authorized person
1.						
2.						
3.						
4.						
5.						
6.						

