

**POLICY ON PRESERVATION & ARCHIVAL OF DOCUMENTS**

**OBJECTIVE & SCOPE:**

This Policy is intended to provide guidelines for the retention of records and preservation of relevant documents in the Company’s website www.refex.co.in and the duration after which the documents shall be archived. This policy is implemented as per Regulation 9 read with Regulation 30 (8) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Regulations”), for the preservation of the documents inter alia to aid the employees in handling the documents efficiently either in physical form or electronic form. It not only covers the various aspects on the preservation of the documents but also archival and safe disposal/destruction of the documents.

**DISCLOSURES TO STOCK EXCHANGES TO BE PRESERVED / RETAINED ON WEBSITE**

The events or information which has been disclosed by the Company to the Stock Exchanges under Regulation 30 will be hosted on the Website of the Company www.refex.co.in for a period of not less than five years. After completion of five years, the documents shall be archived on the website for a period of three years under the “Archives” tab on the Company’s website. www.refex.co.in.

**CLASSIFICATION OF DOCUMENTS TO BE PRESERVED / RETAINED**

Based on the recommendation of the management of the Company, the Board of Directors have classified the following documents to be retained and preserved for posterity by the company either in physical or electronic form as outlined below.

**1. Documents that need to be preserved/retained permanently such as:**

Record Type	Responsibility
Annual Audit Reports and Financial Statements (including schedules)	Finance Department
Corporate Records (certificate of incorporation, commencement of business, listing agreement, common seal, minutes book of the board, committees, Shareholders meetings thereof, annual reports originals, Etc.)	Secretarial Department



Statutory approvals	
Policies and Procedures	
Investment Records	
High Court/ Supreme Court Orders if any, Trademark & Copyright.	Legal Department
HR E-manual	Human Resource Department
VAT, CST & Service Tax – Registration Certificates of all states	Commercial Department
Import Export Code	

**2. Documents that may be preserved/retained for a period of 8 years:**

Record Type	Responsibility
Accounting and Finance records including Annual Financial statements excluding the following: a. General Ledger b. Land documents - sale / purchase deeds c. Books of Accounts (For 8 Years)	Finance Department
Tax Records excluding the following: a. Tax-Exemption Documents and related correspondence b. Annual Information Returns – State and Central	
Compliance related records excluding the following: a. FEMA/ RBI related documents and filings b. Register of Members	Secretarial Department
Legal Records: a. Litigation, Arbitration files & Records b. Contracts entered into by the Company with its customers.	Legal Department

**Additionally certain types of records will be retained for a certain period of time, as identified below:**

<b>Record Type</b>	<b>Responsibility</b>
Accounting and Finance records: a. Central excise documents ( including duplicate for transporter copy of bills) (5 Years after assessment) b. General Agreements (including loan documents) (8 Years after expiry)	Finance Department
Personal and HR Records: a. Personal files of individual current Employees – permanently till their separation/retirement b. Register of Employment (attendance & leave details) - 2 years c. Register of Wages - 2 years d. Register for Maternity Benefit Act – 2 Years e. Register of National & Festival Holidays – 2 Years f. Employees State Insurance Act – 5 years b. Annual Information Returns – State and Central	Human Resource Department
Legal Records: a. Litigation, Arbitration files & Records b. Contracts entered into by the Company with its customers.	Legal Department

In the event of a major incident, the first priority is the safety of the people, followed by immediate rescue action to prevent further damage to the records. Depending on the immediate threat, emergency response and recovery actions will take precedence over all other Company activities.

## REVIEW & AMENDMENT

This Policy comes into effect from December, 01, 2015. In addition to the above, the Board of Directors at any time may decide additional records to be preserved for a longer period of time by suitably amending the policy.

The Board of Directors are authorised to amend this Policy as may be required from time to time, subject to applicable laws.

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