POLICY ON PRESERVATION AND ARCHIVAL OF DOCUMENTS

1. Purpose

Documents of a company are required to be preserved for future reference and for various legal requirements. Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR") requires listed entities to have policy for preservation of documents approved by the Board. In compliance with the said requirements, Shriram City Union Finance Ltd ("Company") has drawn up "Policy on Preservation and Archival of Documents" ("Policy") approved by the Board of Directors of the Company ("Board"). The Policy makes identification, categorization, maintenance, review, retention and destruction of documents received or created in the course of business.

2. Preservation and retention of Documents.

The following documents shall be preserved for the period mentioned against each.

Sl	Record Type	Retention Period (in years)	Department
1	Policy and procedures manuals – Original	1	ITD
2	Audit report on Software products	3	
3	Network Diagram	2	
4	Service Level Agreements(SLA)/ Non-disclosure agreements-vendor	2	
5	Paper license for packaged software	P	
6	ISMS related documents	1	
7	Hard Disks , Storages containing organization's audit data	8	
8	Company Financial results at the website	8	
9	Payroll Vouchers, Schedules and Payroll Tax records	8	PD
10	Tax-Exemption Documents and related correspondence	P	TD
11	Tax Bills, Receipts, Statements	8	
12	Tax workpaper packages - Originals	8	
13	Sales Tax/VAT/GST Records, Returns, working papers and schedules,	Min Period - 6 years	
14	Annual Information Returns and related papers	P	

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15	Service Tax/Goods and Services Tax/Value Added Tax Records, Agreements, Bills, Invoices, Challans, Returns, working papers, Schedules, certificates etc		TD
16	Income Tax Returns and related working papers, schedule, audit reports, certificates etc	P	
17	Tax deducted at Source, related papers, schedules and certificates	P	
18	Other Direct and Indirect tax related papers	8	
19	Details and files relating to different cases, appeals filed before different authorities, courts etc	P	
20	Certificate of incorporation	P	SD
21	Listing Agreement	P	
22	Memorandum and Articles of Association	P	
23	RBI Registration Certificate	P	
24	ROC Filings	P	
25	RBI Filings revision in terms of Fixed Deposit	P	
26	Stock Exchange filings	P	
27	Notice, Agenda and Notes to Agenda of Board and Committee meetings	P	
28	Minutes of Board and Committee Meetings	P	
29	Notice of General Meetings of Shareholders and Creditors and Postal Ballot	P	
30	Minutes of General Meetings and for resolutions passed by Postal Ballot	P	
31	Agenda and related documents for the resolutions passed by Circulation	P	
32	Common Seal	P	
33	Statutory Registers under Companies Act	P	
34	Annual Report	P	
35	Annual Report of Subsidiary Company	P	

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36	Agreements entered with different intermediaries and correspondences with different statutory authorities with respect to private placement issue of securities	P	SD
37	Records of Complaints received from SEBI/ Stock Exchanges/ Security holders/ RBI and other correspondence	P	
38	Documents pertaining to merger	P	
39	Auditors Certificate (Original) on financial statements	P	
40	Inspection Report of RBI and replies for inspection report of RBI	5	
41	Correspondence with RBI	5	
42	Returns filed with RBI (Manual)	5	
43	Privately placed NCD allotment files		
44	Public disclosure made under SEBI (Insider Trading) Regulations	5	

The documents not mentioned here shall be maintained and preserved as per requirements of the relevant regulation or decision of the respective department head of the Company. Where any matter is pending before with any authority/court then the relevant books of accounts & documents shall be preserved till such matter is complete.

Permanent ("P"), Information Technology Department ("ITD"), Secretarial Department ("SD"), Taxation Department ("TD"), Payroll Department ("PD")

3. Correspondence and Internal Memoranda

Correspondence and internal memoranda (email/hard copies) shall be retained for the same period as the document they pertain to or support. Those pertaining to routine matters and having no significant, lasting consequences will be discarded within two years. Those pertaining to non-routine matters or having significant lasting consequences ('important') will be retained permanently. All official communications shall be made to and from Company's email Id by each employee.

4. Electronic Documents including email retention and back up

- All e-mail to and from internal and external sources not falling under 'important' item as mentioned in serial no - 3 above to be deleted after 24 months of the date of the email by the concerned email id holder.
- An Employee or a consultant on joining the Company shall be allotted an official email id of the Company by ITD, which shall be used by such employee/consultant for the purpose related to the work of the Company.

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- The official email id shall be immediately disabled by the ITD immediately on relieve of the employee/consultant.
- Employees/Consultants will not store or transfer the Company related emails on non-work related computers/lap tops except as necessary or appropriate with due approvals from the head of IT team and the respective functional Team Leaders.
- Employee shall not send confidential / proprietary information to outside emails/sources.
- Web page may be retained for a period of 5 years as specified in LODR by ITD
- Web pages may be archived by the ITD for a period of 3 years after the initial period of five years of live page.

5. Principle of Preservation

All the Employees/Consultants of the Company shall take into account the potential impacts on preservation of the documents in their work area and shall accordingly retain/preserve or destroy documents pertaining to their area. The record stated above shall be preserved/ retained/ achieved either in soft form or in hard form as per respective regulation or requirement.

6. Disposal of Documents

The documents, papers shall be destroyed with the approval of the head of the concerned department in writing. The destruction of documents shall be made by shredding the papers or by setting fire on those documents, papers in presence of 3 person (head of the concerned department, head of internal audit and head of administration/credit), who shall sign the list of documents destroyed along with reasons thereof. In case the Company is served with any notice for submission of any document or any employee becomes aware of any audit or inspection by any agency or Bank or commencement of any litigation against the Company, such employee shall inform in detail by email to concerned department head and legal department head about it. So that further disposal of documents shall be suspended until such time the concerned heads of the departments to which the documents pertain to affirms such disposal. The disposal shall be agreed to by the concerned departments after taking into consideration the future use and legal requirement of those documents.

7. Effect and amendment

The Policy be in force effective from April 1, 2022 till amended and rescinded. The policy shall be automatically amended with the changes in law.

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