



Radico

RADICO KHAITAN LIMITED

POLICY FOR PRESERVATION OF DOCUMENTS

1. Preface

The Board of Directors (the “Board”) of Radico Khaitan Limited (the “Company”) has adopted the following policy and procedures with regard to preservation of documents in terms of Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), (The Policy).

This Policy has been formulated in accordance with Regulation 9 of the Listing Regulations.

2. Purpose of the Policy

The purpose of this Policy is to preserve the statutory records or any other documents as the Board deems necessary based on criteria specified under Regulation 9 of the Listing Regulations and to ensure that the Company shall make compliance as specified under Listing Regulations to the Stock Exchanges.

3. Administrator

The compliance officer is the Administrator in charge of this Policy. His/her responsibilities are supervising the preservation and destruction of documents according to the Document Retention Schedule (below), and recording the actions taken to retain and/or destroy them. The Administrator may modify and review the Document Retention Schedule to comply with law and organizational policies.

4. Other responsible parties

RKL Directors, officers, staff, and consultants are also subject to this policy and may assist Administrator. These responsible parties may share a document (one which does NOT contain donor or other confidential information) for personal purposes only with consent of the Administrator. When a responsible party leaves RKL, he/she is expected return or destroy all documents containing confidential information, as determined by the Administrator.

5. Electronic documents

The Administrator attempts to establish standards for document integrity, including guidelines for handling electronic files, backups, archiving documents, and checking the reliability of the system.

6. Privacy

The Administrator determines how privacy laws apply to IDRF's documents and ensures compliance with those laws.

7. Period for Preservation of documents.

The Documents are classified into two categories as follows-

(a) documents whose preservation shall be permanent in nature:

Document Type	Retention Period
Accounting and Finance	
Annual Financial Statements and Audit Reports	Permanent
General Ledger (in QuickBooks)	Permanent
Corporate	
Articles of Incorporation and Amendments	Permanent
Bylaws and Amendments	Permanent
Employer Identification (EIN) Designation	Permanent
Correspondence (includes emails)	
Correspondence and internal memoranda important to RKL or having lasting significance	Permanent, subject to review
Legal correspondence	Permanent
Intellectual Property	
Servicemarks/trademarks and Copyrights	Permanent
Tax	
Tax exemption documents & correspondence	Permanent
IRS Rulings	Permanent
Annual information returns – federal & state	Permanent
Tax returns	Permanent

(b) documents with preservation period of not less than eight years after completion of the relevant transactions:

Document Type	Retention Period
Accounting and Finance	
Accounts Payable	8 years
Accounts Receivable	8 years
Bank Statements	8 years
Cancelled Checks	8 years
Vendor Receipts	8 years

Consultant/contractor receipts 8 years

Corporate/ Secretarial Documents

Minutes and resolutions for Board meeting

8 years

Other Corporate Filings

8 years

Contracts

8 yrs after termination

6. Communication of this Policy

For all new Employees and Directors, a copy of this Policy shall be handed over as a part of the joining documentation, along with other HR related policies. For all existing Employees and Directors, a copy of this Policy shall be handed over within one month of the adoption of this Policy by the Board of Directors of the Company. This Policy shall also be posted on the web-site of the Company.

7. Amendment

Any change in the Policy shall be approved by the Board of Directors of the Company. The Board of Directors shall have the right to withdraw and / or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

Approved unanimously by the Board on November 09, 2015.