

POLICY FOR PRESERVATION OF DOCUMENTS

Last reviewed on: August 06, 2024

1. Preamble

In terms of Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Board of Directors (the "Board") of Fusion Finance Limited (Formerly Known as Fusion Micro Finance Limited) has adopted a policy for Preservation of Documents, as required under applicable regulations classifying them into following two categories -

- i. Documents whose preservation shall be permanent in nature; and
- ii. Documents to be preserved for not less than eight years.

2. Definitions

- a. "Act" means the Companies Act, 2013.
- b. "Board" means the Board of the Directors of the Company.
- c. "Company" means Fusion Finance Limited.
- d. "Documents" refers to papers, notes, agreements, notices, agenda, circulars, advertisements, declarations, forms, minutes, registers, correspondences, challan or any other record required under or in order to comply with the requirements of any applicable law, whether issued, sent, received or kept in pursuance of the act or under any other law for the time being in force or otherwise, maintained on paper or in electronic form.
- e. "Electronic Form" means any electronic device such as servers, computer, laptop, compact disc, floppy disc, pen drive, space on electronic cloud or any other form of storage and retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it.
- f. "Maintenance" means keeping documents, either physically or in Electronic Form.
- g. "Preservation" means to keep in good order and to prevent from being altered, damaged or destroyed.

3. Applicability and Modes of Preservation

This policy is applicable to all documents maintained in physical and electronic mode by the Company forming an important and integral part of the Company's records. The preservation of documents should be such as to ensure immediate access to the records, its retrieval and authentication and also that there is no tampering, alteration, destruction or anything that endangers the content, authenticity, utility of the documents.

The official of the company who is required to preserve the document shall be authorised person who is generally expected to observe the compliance of statutory requirements as per applicable law. The preserved documents must be accessible at all reasonable times. Access may be controlled by the concerned authorised person with preservation, so as to ensure integrity of the documents and to prohibit unauthorized access.

The documents not specifically covered under this policy shall be preserved and maintained in accordance with the provisions of the respective acts, rules, guidelines and regulations as applicable under which those documents are maintained.

4. Roles & Responsibilities

The respective functional/ departmental heads of the company shall be responsible for maintenance and preservation of documents in respect of the areas of operations falling under their charge, in terms of this Policy.

5. Authenticity

Where a document is being maintained both in physical form and Electronic form, the authenticity with reference to the physical form should be considered for every purpose.

6. Destruction of Documents

The documents specified in **Annexure-A** which are not required to be maintained and preserved permanently, may be destroyed after the expiry of the specified retention period in such mode and under the instructions approved by the Functional/ Departmental Heads. Any deviation will be approved by the Chief Executive Officer (CEO) of the Company.

The details of the documents destroyed by the company shall be recorded in the Register for Disposal of Records to be kept by employees who are disposing of the documents in the format prescribed in **Annexure-B**. The entries in the register shall be authenticated by the authorised person.

7. Dissemination of the Policy

The approved policy shall be uploaded on the company's website, www.fusionfin.com.

8. Preservation Period

The preservation period starts with the conclusion of financial year, in which the document has been formed or the last entry was made; the preservation period of agreements ends with the end of the financial year in which the agreement period expires.

9. Review of Policy

This policy shall be reviewed from time to time so that the policy remains compliant with applicable legal requirements. The Company Secretary will keep the policy updated as per applicable statutory guidelines. Any change/amendments to this Policy shall be approved by the Chief Executive Officer (CEO) or Board of Directors of the company.

ANNEXURE - A

S.No.	Category & Description	Period of Preservation
1.	Documents or records having contractual/legal implications which need to be preserved for a prescribed period as per statutory requirement; and records, which need to be preserved for a particular period according to Company's own reference needs.	8 Financial Years
2.	Documents which will have a permanent value for the Company including the documents which are required as an evidence in judicial or quasi-judicial or other dispute redressal forum	Permanent

ANNEXURE - B

Specimen format of the register of documents disposed-off / destroyed:

Particulars of document along with provision of law	Date and mode of destruction	Initials of the authorised person