



Fusion CX Limited

Document Retention and Archival Policy



Document Control Information

Regulatory Framework	Pursuant to Regulation 30(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended
Approval Authority	Approved by the Audit Committee and Board of Directors
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Corporate Details	Fusion CX Limited (CIN: U72900WB2004PLC097921) Y9, Street No. 13, EP Block, Sector V, Bidhannagar, Kolkata, West Bengal 700091
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1 Background

The website of Fusion CX Limited (“Fusion CX” or the “Company”) provides information about its business operations for stakeholders’ awareness. The website is regularly updated, and certain documents and information are archived periodically to keep the content relevant and compliant with applicable regulations.

This Policy is framed in compliance with Regulation 9 read with Regulation 30(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “SEBI Listing Regulations”) to provide guidelines for the archival of records and documents as statutorily required.

This Policy will come into effect from the date of its adoption by the Board of Directors of the Company.

2 Objective of the Policy

Pursuant to Regulation 9, 30(8) and Regulation 46 of the SEBI Listing Regulations, the Company is required to disclose on its website all events or information as disclosed to stock exchanges. Such disclosures must remain available for a minimum period prescribed under the SEBI Listing Regulations and subsequently archived as per this Policy.

The objectives of this Policy are:

1. To establish guidelines for retaining statutory information on the Company’s website.
2. To ensure timely archival of disclosed information to maintain a relevant and updated website.
3. To comply with all legal and regulatory requirements.

3 Archival Information

1. **Retention Period:** Information disclosed under the SEBI Listing Regulations shall be hosted on the Company’s website for a minimum period of five (5) years.
2. **Archival Section:** After the initial retention period, the information shall be archived in a separate “Archives” section for an additional three (3) years or as otherwise decided by the management.

3. **Compliance with Other Laws:** Information disclosed in compliance with other statutes or regulations shall be retained on the website for the period mandated by those laws.
4. **Voluntary Disclosures:** Information voluntarily disclosed by the management may be retained in the “Archives” section for such period as deemed appropriate, subject to applicable laws.
5. **Deletion of Archived Information:** Archived information may be removed or deleted after the prescribed retention period, ensuring compliance with applicable legal requirements.

4 Classification Of Records

Based on the requirement and for the purpose of effective management, the period for which the Records of the Company shall be maintained have been classified into two categories:

1. Documents whose Preservation shall be permanent in nature:
2. Documents whose Preservation shall be at least 8 years after completion of the relevant transactions:

The classification of the Documents has been made in the **Annexure A** and **B** which forms part of this Policy.

While prescribing different time period for Preservation of Records, the following aspects have been taken into account:

1. Compliance with statutory and regulatory requirements.
2. Satisfaction of the needs of SEBI/RBI/MCA inspectors to have access to certain Records.
3. Satisfaction of the needs of internal and external auditors to have access to certain Records.

The Documents or Records not covered by this Policy shall be maintained by the Company for the time period specified for their Preservation under any statute or regulation by which they are governed.



4.1 Location Of Records

Records shall be maintained in location as per the permission and approval provided under Act or under any other statute. The Records for which no specific place has been specified under any statute shall be maintained at the registered office of the Company or at any other place as may be approved by the Board, from time to time.

4.2 Mode Of Preservation

The Documents may be preserved in:

- Physical form; or
- Electronic Form.

The Preservation of Documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the Documents, other than disposal of Documents as permitted under this Policy.

The preserved Documents must be accessible at all reasonable times. Access shall be controlled by the authorised persons, so as to ensure integrity of the Documents and prohibit unauthorized access.

5 Access And Authenticity

The Preservation of the Records of the Company is vital in order to ensure all current and future access to the Records. Preservation is also concerned with ensuring the authenticity of Records.

The Compliance Officer shall prepare a matrix for identifying persons who will be allowed to access different kind of Records maintained and preserved by the Company. Since the Records are maintained at different levels and departments in the Company, therefore functional heads should be authorized to ensure the Preservation and access to the Records under their jurisdiction.



6 Record Retention Schedule

The Records referred to in **Annexure A** of this Policy shall be maintained permanently and the Records which are required to be preserved permanently on the website of the Company shall be preserved in line with the Archival Policy of the Company.

Records should not be kept longer than is necessary and should be disposed of at the right time as unnecessary retention of Records consumes time, space and equipment use, therefore disposal will aid efficiency.

The Company shall maintain a register of Preservation and disposal of Records in the custody of the Compliance officer of the Company, wherein the brief particulars of the Records preserved and/or removed from the location after the expiry of its Preservation period shall be entered. The register of Preservation and disposal of Records shall contain the following columns:

1. Item Number;
2. Brief Particulars of the Records preserved/ disposed of;
3. Date of creation of the Record;
4. Date of removal from the register;
5. Whether preserved permanently or not; and
6. Mode of destruction

This register of Preservation and disposal of Records shall be maintained permanently by the Company with the assistance of the Compliance Officer either in physical or Electronic Form.

7 Record Appraisal

The Company shall at regular intervals carry out the appraisal of the Records preserved as per this Policy. The purpose of the appraisal process is to ensure the Records are examined at the appropriate time to determine whether or not they are worthy of archival Preservation, whether they need to be retained for a longer period as they are still in use, or whether they should be destroyed. The appraisal of Records shall be undertaken only after the approval of the Board of the Company.



8 Disclosure

This Policy shall be disclosed on the Company's website (www.fusioncx.com) to inform stakeholders about the availability and archival of statutory information. It shall facilitate stakeholders in retrieving past information of a statutory nature for the prescribed period.

9 Responsibility

The Company Secretary or any other officer designated by the Board of Directors shall be responsible for implementing this Policy. They will ensure compliance with the provisions of this Policy, including the timely transfer of information to the archival section and its removal post the archival period.

10 Conflict in Policy

In the event of a conflict between the provisions of this Policy and applicable laws, including the Companies Act, 2013, the SEBI Listing Regulations, or other statutory enactments (the "Regulations"), the Regulations shall prevail. This ensures that the Company always adheres to the highest standards of compliance.

11 Amendments

Any subsequent amendments or modifications in the Companies Act, 2013, the SEBI Listing Regulations, or other applicable laws shall automatically apply to this Policy. The Board of Directors may review and revise this Policy periodically to ensure it remains compliant and effective.

12 Policy Review

This Policy will be reviewed periodically by the Board of Directors to ensure it continues to meet the objectives of the SEBI Listing Regulations and the needs of the Company. Any amendments or updates will be communicated to relevant stakeholders and reflected on the Company's website.



13 Implementation And Monitoring

1. The Policy Administrator, in collaboration with the Company Secretary, shall oversee the implementation and ongoing monitoring of this Policy.
2. Regular audits will be conducted to ensure compliance with the archival and retention requirements outlined herein.
3. Any deviations or issues identified during the audits shall be addressed promptly to align with the Policy.

14 Notification Of Stakeholders

The Policy, along with any amendments, will be prominently displayed on the Company's website and communicated to all relevant stakeholders. Employees involved in handling disclosures will be provided with necessary training to ensure consistent adherence to this Policy.

15 Version History

Version	Date of Approval	Description
Ver. 1	April 11 2025	Adoption of the Policy

ANNEXURE – A

Indicative List of Records to be preserved permanently

#	Document/Record
1.	Certificate of Incorporation/ Commencement of Business
2.	Memorandum & Articles of Association
3.	Minute Books of General Meetings, Board and Committee Meetings as per Companies Act, 2013
4.	Certificates obtained from various statutory authorities
5.	Affidavit from the subscribers to the memorandum and from persons named as the first directors
6.	Register of Members (MGT-1)
7.	Register of Renewed and Duplicate Share Certificate (SH-2)
8.	Annual Return
9.	The Foreign Register of Members
10.	Register of Charges (CHG-7)
11.	Register of particulars of loans and guarantee given, securities provided & acquisition of securities made by the Company (MBP-2)
12.	Books and Documents relating to the issue of share certificates, including the blank forms of share certificates
13.	Register of Investments not held in its own name by the Company (MBP-3)
14.	Register of Contracts with related party and contracts and Bodies etc. in which Directors are interested (MBP-4)
15.	Annual Audit Reports and Financial Statements
16.	Court Orders
17.	Business/ JV/ SPA/ SHA/ SSA/ Loan/ Lease Agreements
18.	Trade Mark/ Copyrights/ Patents
19.	Original Purchase and Sale Agreement
20.	Property Card, Index, Ownership records issued by Government Authority
21.	Property Insurance
22.	Project Documents and related correspondence (including any proposal of the Project and its approval)
23.	Those pertaining to non-routine matters or having significant lasting consequences
24.	Bonus, Gratuity and other Statutory Records
25.	License/ Approvals

ANNEXURE B

Records to be preserved for minimum period of eight years

#	Records
1.	Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act, 2013
2.	Register of debenture holders or any other security holders (8 years from the date of redemption of debentures or securities) (MGT-2)
3.	Copies of all annual returns prepared under Section 92 of the Companies Act, 2013 and copies of all certificates and Documents required to be annexed thereto (8 years from date of filing with the Registrar)
4.	Foreign register of debenture holders or any other security holders (8 years from the date of Redemption)
5.	Books of Account together with relevant vouchers (Not less than 8 financial year)
6.	All notices pertaining to disclosure of interest of directors (MBP-1) for a period of 8 years from the end of the financial year to which it relates)
7.	All certificates surrendered to a company (8 years from date of surrender)
8.	Register of deposits (not less than 8 years from the date of last entry)
9.	Instrument creating a charge or modification (8 years from date of satisfaction of charge)
10.	The postal ballot and all other papers relating to postal ballot including voting by electronic means (as long as they remain current or for 8 financial years, whichever is later).
11.	Annual Plans & Budget (8 years)
12.	Bank Statements (8 years)
13.	Investment Records (8 years)
14.	RBI Returns (8 years)
15.	Foreign Trade Documents (8 years)
16.	General Correspondence (8 years)
17.	Excise/ Customs Records (8 years from the end of the FY or completion of assessment under the applicable law is over, whichever is later)
18.	Tax Deducted at Source Records (8 years from the end of the FY or completion of assessment under the applicable law is over, whichever is later)
19.	Income Tax papers (8 years from the end of the FY or completion of assessment under Income Tax, whichever is later)
20.	Service Tax/ GST papers (8 years from the end of the FY or completion of assessment under Service Tax/ GST, whichever is later)
21.	VAT/ CST/ State Sales Tax (8 years from the end of the FY or completion of relevant assessment whichever is later)

#	Records
22.	Contracts, Agreements and Related correspondence (including any proposal that resulted in the contract and other supportive documentation) (8 years after termination or expiration of tenure / contracts)
23.	Legal Memoranda and Opinions including subject matters files (8 years after the closure of the matter)
24.	Litigation files (8 years after the close of the Litigations)
25.	Correspondence and memoranda pertaining to routine matters and having no significant impact, lasting consequences e.g. Routine letters, notes that require no acknowledgement or follow-up, such as inter office memo, letters for transmittal and plans for meetings; Letters of general enquiry and replies that complete the cycle of correspondence (8 years)
26.	Payroll Registers post separation employment
27.	Annual Audit Reports and Financial Statements
28.	Compliance / Secretarial Audit Reports
29.	Tax Exemption and Related documents
30.	Tax Bills, receipts and payments
31.	Payroll Registers post separation employment

In addition to the above, all Documents and Records of the Company, which are not specifically referred to or covered in this Policy, shall be preserved for such time period and shall be maintained in such manner ascribed under the applicable regulations.

Date: 11th April, 2025

Place: Kolkata