



## Policy for Preservation of Documents

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### **1. OBJECTIVE:**

Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 requires the Board of Directors of listed companies to frame a policy for providing framework for adequate protection and preservation of the documents of the Company as per the applicable statutory requirements.

Accordingly, the Board of Directors of Mangalam Drugs and Organics Limited has adopted this Policy for Preservation of Documents (“the Policy”) and to establish the framework needed for effective preservation / maintenance of documents and other records of the Company that are required to be maintained under the said Listing Regulations.

The Board of Directors may amend this Policy from time to time as they may deem fit and/or to incorporate any subsequent amendment(s) / modification(s) in the Listing Regulations with respect to matters covered under this Policy or otherwise.

### **2. DEFINITION:**

- a. “SEBI” means Securities & Exchange Board of India.
- b. “Policy” means this Policy and as may be amended from time to time.
- c. “Company” means Mangalam Drugs and Organics Limited.
- d. “Board of Directors” or “Board” means the Board of Directors of Mangalam Drugs and Organics Limited, as constituted from time to time.
- e. “Regulations” mean SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including any modifications, clarifications, circulars or re-enactment thereof.

The words, terms and expressions used in this Policy shall have the same meaning as given in Regulation 2 of Chapter I of Regulations.

### **3. PRESERVATION OF DOCUMENTS:**

- A. Documents as per “**Annexure - A**” and those which are required to be maintained under various Acts/Rules/Regulations applicable to the Company shall be maintained and preserved as per the provisions content therein.



- B. The Documents Preservation Schedule is annexed herewith as **“Annexure - A”** for the guidance of the concerned departments of the Company.
- C. It shall be the responsibility of the concerned head of department to keep the annexed Documents Preservation Schedule updated from time to time to ensure that it is in compliance with the various Acts/Rules/Regulations applicable to their respective Departments and for this purpose, they shall communicate any changes desired in the abovementioned Schedule to the Company Secretary & Compliance Officer.
- D. In case of any inconsistency in the annexed Documents Preservation Schedule and the provisions of various Acts/Rules/Regulations applicable to the Company, such provisions shall prevail.
- E. The documents mentioned above can be maintained by the Company in physical or electronic or digital mode, if permitted under the applicable Acts/Rules/Regulations.
- F. The concerned head of department shall keep in his custody the documents which are of important and / or confidential nature and list of the same shall be maintained in a Register to be kept in his / her custody and he / she shall be responsible for the preservation of the same. The said documents along with the Register shall be handed over by him / her to the successor in the event of such head of department leaving the Company / Department.

#### **4. DESTRUCTION OF DOCUMENTS:**

- A. The Documents that are no longer required as per the time schedule prescribed in the **“Annexure - A”** may be destroyed. The Responsible Officers may direct the relevant employees from time to time to destroy the Documents which are no longer required as per the Documents Preservation Schedule given under Appendix A. 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 the Documents in the format prescribed at **“Annexure - B”**.
- B. In case any specific procedure is prescribed under applicable Act/Rule/Regulation for destruction of the documents, the same shall be followed by the Company.
- C. Where the Company has been served with any Notice requisitioning documents from any of the Statutory Authorities or any Litigation is commenced by or against the Company, in such cases the destruction of the related documents shall be suspended till such time the matter is settled or resolved or disposed off finally.

#### **5. ARCHIVAL OF DOCUMENTS:**

Documents mentioned in the annexed Documents Preservation Schedule which are not required regularly can be archived by the concerned department in the following manner:

- A. Documents to be archived should be kept in the storage locations earmarked by the Company for the purpose in secured place or cupboard having access only by the



authorised personnel. If consider appropriate, services of external archival agencies may be utilized.

- B. Documents should be boxed and the box should be labelled with the reference number and list of the files/documents. List of documents contained in the box should be kept inside the Box and shall also be kept by the concerned department.
- C. Documents should be stored in a way that preserves their integrity and readability and restricts access to authorized personnel only.
- D. The medium used to store documents shall be such that those documents remain complete and legible throughout the required period of retention and can be made available to the Auditors or Regulatory Authorities upon request.
- E. The concerned department head should maintain a record of documents archived, box reference number and storage location.
- F. Electronic records i.e. e-mails or files etc. should be archived as per IT Policy of the Company.

#### **6. AMENDMENTS:**

The Board of Directors of the Company reserves the right to amend or modify this Policy in whole or in part, as may be required, at any point of time.

*Last Amended May 26<sup>th</sup> 2022*



**Annexure - A**

**Documents Preservation Schedule**

<b>Sr. No.</b>	<b>Concerned Department</b>	<b>Records</b>	<b>Preservation Period</b>
1.	Secretarial	Certificate of Incorporation, Certificate of Change in Name etc.	Permanent
2.		Statutory Registers	
3.		Register of Members	
4.		Index of Members	
5.		Applications and approvals for issuance and listing of securities	
6.		Annual Audit Reports and Financial Statements	
7.		Minutes of the meetings of the Board of Directors and of its Committees	
8.		Minutes of all meetings of shareholders	
9.		Annual Returns	
10.		General Meeting Attendance Register	
11.		Office copies of Notice of Board Meeting / Committee Meeting, Agenda, Notes on Agenda and other related papers	
12.		Office copies of Notice of General Meeting and related papers	
13.		Board Agenda & supporting documents	
14.		MCA Forms	
15.		Scrutinizers Reports	
16.		Statutory filings with the Stock Exchanges, SEBI, Ministry of Corporate Affairs, Reserve Bank of India and any other statutory/ regulatory authority	
17.	Legal	Original Property Purchase and Sale Agreement	Permanent
18.		Property Card, Ownership records issued by Government Authority	
19.		Court Orders	
20.		Legal Memoranda and opinion including subject matter files	3 Years after the close of matter
21.		Litigation files	3 Years after the close of Litigation
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 contracts
23.		Tax Exemption and Related documents	Permanent
24.	Finance & Accounts	Group Insurance Plans	Until plan is amended or terminated
25.		Insurance Policies	4 years
26.		Annual Plans and Budgets	
27.		Bank Statements	
28.		Investment Records	8 years
29.		Journal Entry support data	
30.		Books of Accounts, Ledgers and Vouchers	8 Years from the end of Financial Year or
31.		Excise Records	



32.		Tax Deducted at Source Records	completion of assessment under Income Tax whichever is later
33.		Income Tax papers	
34.		Service Tax papers	
35.	Information & Technology	Documents in relation to procurement of IT hardware, software, licenses etc.	Eight financial years or such period as may be specified under applicable Law / statute etc.
36.		Operations & User Manuals	
37.		License and Information Security Register Server logs	
38.		Disaster Recovery Site logs	
39.		Inventory of back up data	
40.		E-mails & Other related Documents	As per IT Policy of the Company
41.	Human Resource	Payroll Registers	8 Years
42.		Bonus, Gratuity and other Statutory Records	
43.		Unclaimed Wages Records	
44.		Employees Medical Record	3 Years after separation
45.		Time office Records and Leave Cards	3 Years
46.		Employees Information Records	8 Years after separation
47.	Human Resource & Admin	Factory License and Permissions	Permanent
48.	Purchase	Purchase Order and related correspondence	3 Years from the end of Financial Year
49.	Marketing & Sales	Final copies of marketing and sales documents	Eight financial years or such period as may be specified under applicable law / statute etc.
50.		Sales & Marketing policies	
51.		Debit Note / Credit Notes	
52.		Credit Appraisal Forms & Ratings	
53.		Agreements with Agents	
54.		Collection Advices & Related MIS	
55.		Other related Documents	

*Where the preservation period of Documents is not included in the above identified categories, such period shall be determined by the application of the general guidelines affecting Document preservation identified in this Policy, as well as any other pertinent factors.*

*Any document not included above, should be maintained for a minimum period legally required and in other cases as determined by the respective head of the department in writing.*

