



## **MANGLAM INFRA & ENGINEERING LIMITED**

### **POLICY ON PRESERVATION OF DOCUMENTS & ARCHIVAL POLICY**

The Board has adopted this ***Policy on Preservation of Documents & Archival Policy*** at its meeting held on **December 01, 2023** which can be amended from time to time. This policy shall come into force with effect from the date the **Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015** take effect with respect to the Company.

## I. LEGAL FRAME WORK AND BACKGROUND

In terms of Regulation 9 of SEBI Listing Regulations, the Company is required to have a policy for preservation of documents. Further in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, every listed Company is required to disclose on its website all such events or information which has been disclosed to the Stock Exchange(s) and such disclosures shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website.

This policy is primarily framed based on Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as 'Listing Regulations') and The Companies Act, 2013. Archival Policy as referred to in Regulation 30(8) of the Listing Regulations also forms part of this Policy.

## II. DEFINITIONS

- a) **“Act”** means the Companies Act, 2013.
- b) **“Applicable Laws”** means any law, rules, circulars, guidelines or standards issued by Securities Exchange Board of India, Ministry of Corporate Affairs and The Institute of Company Secretaries of India under which the preservation of the Documents has been prescribed.
- c) **“Document(s)”** refers to papers, notes, agreements, notices, advertisements, requisitions, orders, declarations, forms, correspondence, minutes, indices, registers and or any other record, required under or in order to comply with the requirements of any Applicable Laws 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 and does not include multiple or identical copies.
- d) **“Electronic Form”** with reference to information means any information generated, sent, received or stored in media, magnetic, optical, computer memory, micro film, computer generated micro fiche or similar device;
- e) **“Listing Regulations”** or **“the Regulations”** means the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 (including any modification, amendment or re-enactment thereof.)
- f) **“Preservation”** means to keep in good order and to prevent from being altered, damaged or destroyed.
- g) **“Policy”** means this Policy of Preservation of Documents of the Company.
- h) **“Records”** in relation to this policy includes accounting records, books or papers and books and papers as defined in sub-section 12 of section 2, books of accounts as defined in sub-section 13 of section 2 of the Companies Act, 2013, statutory and other documents of material significance whether covered under this Policy or not.

Any other term not defined herein shall have the same meaning as ascribed to it under the Companies Act, 2013, Listing Agreement, Listing Regulations framed by the Securities Exchange Board of India or another relevant regulation/legislation applicable to the Company.

### **III. INTRODUCTION**

Regulation 9 of the Listing Regulations mandates that a listed entity shall have a policy for preservation of documents approved by its board of directors, either in physical or electronic form, classifying them in at least two categories as follows:

- a) Documents whose preservation shall be permanent in nature;
- b) Documents with preservation period of not less than eight years after completion of the relevant transactions.

Further Regulation 30 (8) of the Listing Regulations also refers to an archival policy as per which all events or information which has been disclosed to stock exchange(s) under regulation 30 shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the archival policy of the company, as disclosed on its website.

Besides the above, as per the applicable provisions of the Companies Act, 2013, certain documents are required to be preserved permanently or up to a certain prescribed time.

### **IV. PURPOSE**

The purpose of this Policy is to ensure preservation and archival of documents and records of the Company in compliance with the applicable laws

Accordingly, this policy has been framed keeping in view particularly the requirements of Listing Regulations.

### **V. OBJECTIVES**

This Policy mechanism provides the comprehensive framework for preservation of documents for a specified period of time to achieve the following objectives:

- a) Effective corporate governance and risk management.
- b) Effective information management to support the work of the administrations and provision of continued access to it at times when needed.
- c) Systematic disposal/destruction of Company's non-current records that have outlived their administrative usefulness.
- d) Identification of the Company's records that are of continuing administrative and historical value to warrant their transfer to and preservation in the Company's Archives.

### **VI. PLACE OF PRESERVATION / MAINTENANCE**

The records shall be preserved / maintained at the Registered Office of the Company unless any other law requires it to be maintained at any other place, in which case the same shall be kept at such place.

## **VII. PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY**

- Preservation of Documents with specific reference to the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Secretarial Standards

- a) The documents whose preservation shall be permanent in nature.

All those documents which are required to be preserved permanently in accordance with the provisions of applicable Act, Rules, Regulations, Guidelines, Circulars, Notifications etc. as may be applicable on the Company from time-to-time shall be preserved permanently. **(Annexure-1)**

- b) Documents with preservation period of not less than eight years after completion of the relevant transactions.

All those documents which are required to be preserved in accordance with the provisions of applicable Act, Rules, Regulations, Guidelines, Circulars, and Notifications etc. for a period of not less than eight years after completion of the relevant transactions shall be preserved accordingly. **(Annexure-2)**

The documents maintained for eight financial years may be destroyed after the expiration of eight financial years. Documents pertaining to legal cases, litigations, tax disputes and pending assessments etc. shall be preserved beyond the period of 8 years for as long as may be required.

- c) Documents with preservation period other than those mentioned above.

All those documents which are required to be preserved in accordance with the provisions of applicable Act, Rules, Regulations, Guidelines, Circulars, Notifications etc. for a preservation period of other than those mentioned in a) & b) above shall be preserved accordingly

- As per Regulation 30 (8) of the Listing Regulations, disclosure of material events shall be hosted and retained on the Company's website i.e. for a minimum period of 5 (five) years. Depending upon the nature, materiality, impact and relevance of the material event, the disclosure of such material event can continue to remain hosted on the Company's website for a longer period of time as decided by the Board from time to time.

Disclosed information after more than five years, shall be kept in the archives of the Company for a period of 3 year. In case, the aforesaid disclosures are required by any applicable law or regulation to be hosted for a period longer than that mentioned above, such disclosures shall be hosted on the website of the Company for such longer period.

## **VIII. AUTHORITY AND RESPONSIBILITY**

The Managing Director, the Chief Financial Officer and the Departmental heads (Authorized Person) of the Company in this behalf, shall be authorize and responsible for the preservation of the records and documents according to the time frame prescribed under any applicable laws, regulation and this Policy.

## **IX. MANNER OF PRESERVATION**

Documents may be preserved in physical or electronic form as may be permitted by law. All the possible measures must be taken to ensure the data is secure and safe as the case may be. The Company must take possible/ feasible steps so as to prevent the documents from being damaged / mutilated/ altered/ destroyed. If the documents are in electronic form, necessary care must be taken to avoid corruption of files and also should have proper back-up of electronic records.

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.

The preserved documents shall be accessible at all reasonable times. Access may be controlled by the respective functional head of the concerned department, so as to ensure integrity of the documents and prohibit unauthorized access.

## **X. INFORMATION PUBLISHED ON THE WEBSITE OF THE COMPANY**

- a) As required under the SEBI Listing Regulations, the Company shall maintain a functional website containing:
  - i. The basic information about the Company,
  - ii. All Information and / or documents as specified in the applicable provisions of the Companies Act, 2013,
  - iii. All Information and / or documents as specified in Regulation 46(2) of the SEBI Listing Regulations,
  - iv. All Information and / or documents as mentioned in Regulation 30 of the SEBI Listing Regulations on Material Events,
- b) All other Information and / or documents as required under the act and Listing Regulations
- c) The Company shall ensure that the contents of the website are correct.
- d) The Company shall update any change in the content of its website within a time prescribed under listing regulation, from the date of such change in content.
- e) The information and/or documents uploaded on the website shall be available for the current financial year and for the preceding five financial years.

## **XI. DESTRUCTION OF RECORDS**

Unless required to be preserved for a particular purpose like litigation or regulatory directive and upon expiration of the specified period of time for preservation as per applicable laws and/or SEBI Listing Regulations, the document may be destroyed by the Company.

The departmental heads shall be responsible for taking into account the potential impact on preservation/destruction of the documents in their work area and their decision to retain/preserve/ destroy documents pertaining to their area of work.

The modes of destruction of records can include methods like shredding, recycling, delete or destroy electronically stored data etc. or any other mode as permissible by law.

## **XII. AMENDMENT**

The Board of Directors can amend this Policy, as and when deemed fit. In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities, not being consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s) etc.

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**Annexure-1**  
**Documents whose preservation shall be permanent in nature**

<b>S.NO.</b>	<b>PARTICULARS</b>
1.	Documents and information filed with ROC for Incorporation of the Company
2.	Certificate of incorporation and certificate of change of name, if any)
3.	Memorandum of Association and Articles of Association as amended from time to time
4.	Agreements made by the Company with the Stock Exchanges and Depositories, etc.
5.	Minutes Books of General Meetings, Board and Committee Meetings as per Companies Act, 2013 and the Regulation
6.	Licenses, Certificate and permissions obtained from any statutory authority
7.	Records relating to Court Cases / CBI Cases / Police Cases/ Civil Suits/ Labour Court Cases/ Arbitration Cases.
8.	Statutory registers required to be maintained under various applicable laws
9.	Statutory forms except for routine compliance
10.	Files relating to premises for instance Title Deeds / Lease Deeds of owned premises / land and building, etc. and related Ledger/ Register
11.	Policies of the Company framed under the Companies Act, 2013 and various regulations from time to time.
12.	Annual Reports
13.	Any other documents as may be required to be maintained in terms of applicable law(s), rules and regulation

**Annexure-2**

**Documents whose preservation is not permanent in nature**

<b>S.NO.</b>	<b>PARTICULARS</b>	<b>PRESERVATION PERIOD</b>
1.	Annual Returns	8 years from the filing with the Ministry of Corporate Affairs
2.	Attendance Register of Board, Committee and General Meeting	8 years from the date of meeting
3.	Income tax Records	8 years from the end of Financial Year or completion of assessment under income tax, whichever is later
4.	Notices of Board, Committee and General Meetings/other such meetings and supporting documents all other	8 years from the date of meeting
5.	Employees Information Records	8 years after resignation / separation
6.	Disclosure of interest by the Directors	8 years
7.	Instrument creating a charge or modification	8 years
8.	Books of accounts and financial statements etc.	8 years
9.	Any other important documents including tax filling And papers, project documents and any other such documents and papers.	8 years
10.	Any other documents as may be required to be maintained in terms of applicable law(s), rules and regulation	-

The above list is informative and any other documents/registers/records/correspondences etc not mentioned above should be maintained/preserved/destroyed as per discretion of the management taking into account all other related factors including statutory & legal requirements.