

**POLICY ON PRESERVATION OF DOCUMENTS**

**OF**

**MALU PAPER MILLS LIMITED**

## **POLICY ON PRESERVATION OF DOCUMENTS:-**

### **I. INTRODUCTION:**

Regulation 9 of Securities and Exchange Board of India, (Listing Obligations and Disclosure Requirements) Regulations, 2015 [herein after referred to as “SEBI (LODR) Regulations” or “Regulations”], requires every listed company to have a policy on preservation of documents/ records either in Physical Mode or Electronic Mode.

Regulation 9 of the aforesaid Regulations requires the Board of Directors of the Company to frame a Policy for Preservation of Documents (“Policy”) classifying them into two categories:

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

The documents that are required to be maintained under this Policy are preserved considering their importance, usefulness and information. The Company recognizes that all the documents, whether in physical or electronic mode, form an important and integral part of the Company’s records. The preservation of documents is important in order to ensure immediate access to the records, its retrieval and authentication. Accordingly, the Board of Directors of Malu Paper Mills Limited (“Malu Paper Mills” / “the Company”) has adopted the Policy for Preservation of Documents.

### **II. OBJECTIVE:**

The objective of this policy is to provide a binding framework for preservation of documents maintained by the Company under various applicable laws including Listing Regulations. This policy sets the standards for managing, storing and preservation of documents of the Company.

### **III. APPLICABILITY:**

This policy is applicable to all documents maintained in physical as well as electronic mode by the company.

The document not 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.

### **IV. DEFINITIONS**

- i. “**Company**” means Malu Paper Mills Limited
- ii. “**Board**” means the board of directors of the Company or its Committee;

- iii. **“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.
- iv. **“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.
- v. **“Listing Regulations”** means the Securities and Exchange Board of India, (Listing Obligations and Disclosure Requirements) Regulations, 2015
- vi. **“Preservation”** means to keep in good order and to prevent from being altered, damaged or destroyed.
- vii. **“Policy”** means this Policy of Preservation of Documents of the Company;
- viii. **“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 described to it under the Companies Act, 2013, Listing Agreement, Listing Regulations framed by the Securities Exchange Board of India or any other relevant regulation/legislation applicable to the Company.

#### **V. ROLES & RESPONSIBILITIES:**

The respective Departmental Heads of the Company shall be responsible for maintenance, preservation and destroying of documents in respect of the areas of operations falling under the charge of each of them, in terms of this policy.

#### **VI. 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.

#### **VII. DESTRUCTION OF DOCUMENTS:**

After the expiry of the statutory retention period, the preserved documents may be destroyed in such mode under any instructions approved by the department head(s). Destruction of documents as a normal administrative practice will also be followed for

the records which are duplicate/unimportant/irrelevant. This applies to both Physical and Electronic Documents.

**VIII. DISSEMINATION OF THE POLICY:**

The approved Policy shall be uploaded on the Company's website, [www.malupaper.com](http://www.malupaper.com). For all Employees and Directors, a copy of this policy shall be posted on the intranet of the company.

**IX. AMENDMENTS:**

The Board may subject to the applicable laws amend any provision(s) or substitute any of the provision(s) with the new provision(s) or replace this policy entirely with a new policy. However, no such amendment or modification shall be inconsistent with the applicable provisions of any law for the time being in force.

## ANNEXE A

<b>Records as per Companies Act, 2013</b>		
<b>Sr. no.</b>	<b>Record Type</b>	<b>Preservation Period</b>
1.	Memorandum and Articles of Association	Permanent
2.	Certificate of Incorporation	Permanent
3.	Minutes of Board and Committee Meetings	Permanent
4.	Minutes of Shareholders' Meetings	Permanent
5.	Register and Index of Members	8 Financial Years
6.	Listing Agreement executed with the stock exchanges	Permanent
7.	Attendance Register – Board and Committee Meetings	8 Financial Years
8.	Register of renewed and duplicate certificates	Permanent
9.	Disclosure of interest received from the directors of the Company in the manner prescribed	8 Financial Years
10.	Resolutions passed by circulation	8 Financial Years
11.	Register of Directors, Managing Director, Manager and Secretary	Permanent
12.	Register of Directors' Shareholding	Permanent
13.	Register of Inter-corporate loans and investments	Permanent
14.	Register of transfer of shares	Permanent
15.	Register of Transmission of shares	Permanent
16.	Forms filed with Registrar of Companies (ROC)	Permanent
17.	Notice and Agenda of the Board and Committee Meetings	8 Financial Years
18.	Annual Returns	8 Financial Years
19.	Correspondence with shareholders	8 Financial Years
20.	Postal Ballot forms	8 Financial Years
21.	Scrutinizer's Reports on voting at General Meetings/ Postal Ballot	8 Financial Years
22.	Newspaper cuttings of notices of Board Meeting and Financial Results	8 Financial Years
23.	Investor meet presentations	8 Financial Years

## ANNEXE B

<b>Accounts and Finance Records</b>		
<b>Sr. no.</b>	<b>Record Type</b>	<b>Preservation Period</b>
1.	Annual Audited and Financial Statements	Permanent
2.	Books of Accounts, Ledgers & Vouchers	8 Financial Years
3.	Investment Records	8 Financial Years from the date of redemption
4.	Engagement letters from Auditors	8 Financial Years

## ANNEXE C

<b>Tax Records</b>		
<b>Sr. no.</b>	<b>Record Type</b>	<b>Preservation Period</b>
1.	Excise Returns, Income Tax Returns, Sales Tax/ VAT Returns, Service Tax Return	8 Financial years
2.	Documents, Challans and other details/correspondence related to Excise, Income Tax, Sales Tax/ VAT, Service tax	8 Financial years

*Policy on preservation of documents has been amended in accordance with Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.*