



## **INDO-MIM LIMITED**

Regd office: 45(P), KIADB Industrial Area, Hoskote, Bangalore 562114

### **POLICY FOR PRESERVATION OF DOCUMENTS**

(v1 / Feb 05, 2025)

#### **1. Preamble:**

Pursuant to provisions of Regulation 9 of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR'), the Board of Directors of each Listed Company shall mandatorily frame a Policy for Preservation of Documents specifying therein:

- i. Documents whose preservation shall be permanent in nature; and
- ii. Documents whose preservation shall be not less than eight years after completion of the relevant transactions.

The Company recognizes that all the documents, whether in physical or electronic mode, form an important and integral part of the Company's records and its preservation and retrieval is important for the benefit of the Company, Regulators and various other Stakeholders.

Accordingly, the Board of Directors of INDO-MIM Limited has adopted this Policy for Preservation of Documents. This policy is effective from the date of its adaptation by Board of Directors and shall be valid till it is modified, replaced or cancelled. In case of any contradiction between this policy and provision of any Act, Rules and Regulations, provisions of such Act, Rules and Regulations shall apply.

#### **2. Applicability and Modes of Preservation:**

This Policy is applicable to all documents maintained in physical as well electronic form by INDO-MIM Limited ("the Company"). The preservation of documents should be such that tampering, alteration or destruction can be avoided.

For INDO-MIM Limited

  
Company Secretary

The documents which are not specifically covered under this policy shall be preserved and maintained as per applicable provisions of respective Acts, Rules and Regulations.

### **3. Definitions:**

- a. "Act" means the Companies Act, 2013.
- b. "Applicable Law" means any and all law, rules, circulars, guidelines, orders or regulations as issued from time by the Ministry of Corporate Affairs, The Securities and Exchange Board of India, The Institute of Company Secretaries of India and other professional bodies under which the preservation of documents has been prescribed.
- c. "Board" means the Board of the Directors of the Company.
- d. "Books of Accounts", "book and paper" means such records as defined as "books of accounts", "books and paper" as per Companies Act.
- e. "Company" means INDO-MIM Limited.
- f. "Documents" refers to agreements, notices, agenda, circulars, advertisements, declarations, forms, minutes, registers, filed forms and 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 such applicable law, maintained on paper or in Electronic Form.
- g. "Electronic Form" includes electronic device, servers, computer, laptop, compact disc, floppy disc, pen drive, space on electronic cloud or any other form of storage and retrieval device.
- h. "Maintenance" means keeping documents, either physically or in Electronic Form.
- i. "Preservation" means to keep in good order and to prevent from being tampered, altered, damaged or destroyed.
- j. Words and phrases used in this Policy and not defined herein shall derive their meaning from the Applicable Law.

For INDO-MIM Limited

  
Company Secretary

#### **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 the charge of each of them, 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.

#### **7. Dissemination of the Policy:**

This Policy shall be uploaded on the website of the Company.

#### **8. Review of Policy:**

This Policy shall be subject to review, if necessary. Any change/amendments in Applicable Laws with regard to maintenance and preservation of documents and records shall be deemed to be covered in this Policy without any review. Any change/amendments to this Policy shall be approved by either by (1) the Managing Director or the Chief Executive Officer and Chief Financial Officer or (2) the Board of Directors.

For INDO-MIM Limited

  
Company Secretary

## ANNEXURE - A

Records as per Companies Act, 2013		
Sl No	Record Type	Preservation Period
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	Permanent
6.	Resolutions passed by circulation	8 Financial Years
7.	Listing Agreement executed with the stock exchanges	Permanent
8.	Attendance Register – Board and Committee Meetings	8 Financial Years
9.	Register of investments in securities not held in the name of the Company	Permanent
10.	Register of renewed and duplicate certificates	Permanent
11.	Register of contracts in which Directors are interested	Permanent
12.	Register of Directors, Managing Director, Manager and Secretary	Permanent
13.	Register of Directors' Shareholding	Permanent
14.	Register of Inter-corporate loans and investments	Permanent
15.	Register of transfer of shares	Permanent
16.	Register of Transmission of shares	Permanent

For INDO-MIM Limited

  
Company Secretary

17.	Forms filed with Registrar of Companies (ROC)	Permanent
18.	Notice and Agenda of the Board and Committee Meetings	8 Financial Years
19.	Notices pertaining to disclosure of Interest by the Directors	8 Financial Years
20.	Annual Returns	8 Financial Years
21.	Correspondence with shareholders	8 Financial Years
22.	Disclosures under SEBI – Substantial acquisition of shares and Takeovers, Regulations	8 Financial Years
23.	Disclosures under SEBI – Prohibition of Insider Trading Regulations	8 Financial Years
26.	Postal Ballot forms	8 Financial Years
27.	Scrutinizer's Reports on voting at General Meetings/ Postal Ballot	8 Financial Years
28.	Newspaper cuttings of notices of Board Meeting and Financial Results	8 Financial Years
29.	Investor meet presentations	8 Financial years

#### **Accounts and Finance Records**

<b>SI 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

#### **Tax Records**

<b>SI 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

For INDO-MIM Limited

  
Company Secretary

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