



INDO-MIM LIMITED

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

WEBSITE CONTENT ARCHIVAL POLICY

(v1 / Feb 05, 2025)

1. Preamble:

Pursuant to requirement under Regulation 30(8) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 requires listed companies to disclose on its website all such events or information which has been disclosed to stock exchange(s) under this regulation 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 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 provisions of any Act, Rules and Regulations, provisions of such Act, Rules and Regulations shall apply.

2. Scope

This policy shall govern the disclosure and archival of such contents only which have been disclosed on the website of the Company pursuant to compliance with the abovementioned Regulations and which are disclosed with stock exchanges. Other contents displayed / hosted on the website shall be out of purview of the Policy and can be archived / deleted as per the requirement of the content.

3. Objectives of the policy

The main objective of this policy is to ensure that all the documents, disclosures made to the stock exchanges pursuant to the Regulations are hosted on the website and transferred to the Archives folder of the Website of the Company after the completion of five years from the date of disclosure or event.

For INDO-MIM Limited


Company Secretary

The major objectives of the policy are:

- Identification of Information, documents, events, etc. which are required to be disclosed on the website of the Company.
- Ensuring that all the information is disclosed at the relevant link and there is unanimity in the same every time.
- Ensure that all the information, documents, events disclosed on the website of the Company, unless otherwise specified in the Act, shall remain on the website for the five years from the date of disclosure.
- After completion of **five years** of disclosure of the respective documents, it shall be moved to the respective "archives folder" on the website of the Company.
- Documents which are required to be hosted on the website for a particular period, shall be deleted after the due date, therefore, it shall not be saved to archives folder.
- Certain documents like Policies, Codes of Conduct and other documents which are required to be continuously displayed on the website, shall not be archived.

4. Definitions

- "Act" means the Companies Act, 2013, Rules framed thereunder and any amendments thereto;
- "Regulations" means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any amendments thereto;
- "Company", "This Company", "The Company", wherever occur in the policy shall mean "INDO-MIM Limited".
- "Board of Directors" or "Board", means the collective body of the Directors of the Company;
- "Policy" or "This Policy" means, "Website Content Archival Policy."
- "Website" means website of the Company i.e. www.indo-mim.com.

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Company Secretary

5. Interpretation

Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Companies Act, 2013, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, Listing Agreement and/or any other SEBI Regulation(s) as amended from time to time.

6. Guidelines

The Company being listed on NSE & BSE ("Stock Exchanges"), regularly sends various information, financial statements, notices and other disclosures, as required under listing agreement to Stock Exchanges where securities of the Company are listed. As required under the Act and the Listing agreement the same are also displayed and hosted on the website of the Company.

Regulation 46 read with Regulation 62 of Regulations requires the listed Companies to maintain a functional website containing basic information about the Company and other prescribed details.

Regulation 30(8) requires the Listed Companies to disclose on it's website all such events or information which has been disclosed to stock exchange(s) under this regulation, and such disclosures 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.

7. Policy

The documents, information, disclosures, notices, policies as provided under the Regulations and the Act, which are required to be disclosed on the website, shall be uploaded on the website of the Company. The website of the Company shall be reviewed on regular intervals for ensuring that all the above-mentioned disclosures are available on the website of the Company as required.

These disclosures, unless otherwise mentioned in the Act itself, shall be hosted on the website for the specified period and thereafter shall be moved/transferred to Archives folders under the respective heads / sub-folders, in a way so that these can be searched easily as and when required by any person. The documents/disclosures shall be kept in the archive folders till such time as may be required by law, otherwise will be permanently erased from Archive folder after expiry of **one year**.

Detailed list of information to be uploaded and updated on website of the Company is enclosed as **Annexure** forming part of this policy.

8. Policy Review

This policy shall be reviewed from time to time so that the policy remains compliant with applicable legal requirements. The **Company Secretary** will keep the policy updated as per applicable statutory guidelines.

9. Disclosures

The updated policy shall be continuously hosted on the website of the Company.

For INDO-MIM Limited


Company Secretary

ANNEXURE

A) THE FOLLOWING INFORMATION SHALL BE UPLOADED ON THE WEBSITE AND SHALL BE UPDATED WITHIN TWO WORKING DAYS FROM THE DATE OF OCCURANCE OF CHANGE

1. Details of Company business:
 - i) Memorandum of Association and Articles of Association.
 - ii) Brief profile of board of directors including directorship and full-time positions in body corporates.
2. Terms and conditions of appointment of Independent Directors.
3. Composition of various committees of Board of Directors.
4. Code of conduct of Board of Directors and Senior Management Personnel.
5. Details of establishment of Vigil Mechanism/ Whistle Blower policy.
6. Criteria of making payments to non-executive directors, if the same has not been disclosed in annual report.
7. Policy on dealing with related party transactions.
8. Policy for determining 'material' subsidiaries.
9. Details of familiarization programmes imparted to Independent Directors:
 - i) number of programmes attended by independent directors (during the year and on a cumulative basis till date)
 - ii) number of hours spent by independent directors in such programmes (during the year and on cumulative basis till date), and
 - iii) other relevant details
10. Email address for grievance redressal and other relevant details.
11. Contact information of the designated officials who are responsible for assisting and handling investor grievances.

12. Financial information including:

- i) notice of meeting of the board of directors where financial results shall be discussed.
- ii) financial results, on conclusion of the meeting of the Board of Directors where the financial results were approved.
- iii) Complete copy of the annual report including balance sheet, profit and loss account, director's report, corporate governance report etc.

13. Shareholding pattern.

14. Details of agreements entered into with the media companies and/or their associates, etc.

15. Schedule of analysts or institutional investors meet and presentations made to analysts or institutional investors:

- i) Presentations prepared by the listed entity for analysts or institutional investors meet, post earnings or quarterly calls prior to beginning of such events.

16. Audio recordings, video recordings, if any, and transcripts of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means.

17. New name and the old name of the Company, for a continuous period of one year, from the date of the last name change, if applicable.

18. Items as per requirement of regulation 47.

19. All credit ratings obtained by the entity for all its outstanding instruments, updated immediately as and when there is any revision in any of the ratings.

20. Separate audited financial statements of each subsidiary of the listed entity in respect of a relevant financial year, uploaded at least 21 days prior to the date of the annual general meeting which has been called to inter alia consider accounts of that financial year.

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Company Secretary

Where a subsidiary of the company is incorporated outside India:

- i) where such subsidiary is statutorily required to prepare consolidated financial statement under any law of the country of its incorporation, the requirement of this proviso shall be met if consolidated financial statement of such subsidiary is placed on the website of the listed entity; and;
- ii) where such subsidiary is not required to get its financial statement audited under any law of the country of its incorporation and which does not get such financial statement audited, the holding Indian listed entity may place such unaudited financial statement on its website and where such financial statement is in a language other than English, a translated copy of the financial statement in English shall also be placed on the website.

- 22. Secretarial compliance report as per sub-regulation (2) of regulation 24A of these regulations.
- 23. Disclosure of the policy for determination of materiality of events or information required under clause (ii), sub-regulation (4) of regulation 30 of these regulations.
- 24. Disclosure of contact details of key managerial personnel who are authorized for the purpose of determining materiality of an event or information and for the purpose of making disclosures to stock exchange(s) as required under sub-regulation (5) of regulation 30.
- 25. Disclosures under sub-regulation (8) of regulation 30.
- 26. Statements of deviation(s) or variation(s) as specified in regulation 32.
- 27. Dividend distribution policy by listed entities based on market capitalization as specified in sub-regulation (1) of regulation 43A.
- 28. Annual return as provided under section 92 of the Companies Act, 2013 and the rules made thereunder:
- 29. Employee Benefit Scheme Documents, excluding commercial secrets and such other information that would affect competitive position of the listed entity, framed in terms of the provisions of Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, Provided that redaction of information under clause above from the Employee Benefit Scheme document shall be approved

by the board of directors of the listed entity and shall be in compliance with guidelines as may be specified by the Board.

Provided that for the purpose of compliance with this sub-regulation, the listed entity may provide the exact link to the webpage of each of the recognized stock exchanges where such information has already been made available by the listed entity

B) THE FOLLOWING INFORMATION SHALL BE UPLOADED ON THE WEBSITE AS SOON AS IT IS DISCLOSED TO STOCK EXCHANGES AND SHALL BE ARCHIVED AFTER A PERIOD OF FIVE YEARS:

1. Acquisition(s) (including agreement to acquire), Scheme of Arrangement (amalgamation/ merger/ demerger/restructuring), or sale or disposal of any unit(s), division(s), whole or substantially the whole of the undertaking(s) or subsidiary of the listed entity, sale of stake in associate company of the listed entity or any other restructuring.

Explanation.- For the purpose of this sub-para, the word 'acquisition' shall mean,-

- i) acquiring control, whether directly or indirectly; or,
- ii) acquiring or agreeing to acquire shares or voting rights in, a company, whether directly or indirectly, such that -
 - a. the listed entity holds shares or voting rights aggregating to five per cent or more of the shares or voting rights in the said company, or;
 - b. there has been a change in holding from the last disclosure made and such change exceeds two percent of the total shareholding or voting rights in the said company.
 - c. the cost of acquisition or the price at which the shares are acquired exceeds the threshold specified in sub-clause (c) of clause (i) of sub-regulation (4) of regulation 30.

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Explanation - "sale or disposal of subsidiary" and "sale of stake in associate company" shall include-

- i) an agreement to sell or sale of shares or voting rights in a company such that the company ceases to be a wholly owned subsidiary, a subsidiary or an associate company of the listed entity; or
- ii) an agreement to sell or sale of shares or voting rights in a subsidiary or associate company such that the amount of the sale exceeds the threshold specified in sub-clause (c) of clause (i) of sub-regulation (4) of regulation 30.

Explanation - "undertaking" and "substantially the whole of the undertaking" shall have the same meaning as given under section 180 of the Companies Act, 2013

- 2. Issuance or forfeiture of securities, split or consolidation of shares, buyback of securities, any restriction on transferability of securities or alteration in terms or structure of existing securities including forfeiture, reissue of forfeited securities, alteration of calls, redemption of securities etc.
- 3. New Ratings or Revision in Rating(s).
- 4. Outcome of Meetings of the board of directors: The listed entity shall disclose to the Exchange(s), within 30 minutes of the closure of the meeting, held to consider the following:
 - a. dividends and/or cash bonuses recommended or declared or the decision to pass any dividend and the date on which dividend shall be paid/dispatched;
 - b. any cancellation of dividend with reasons thereof;
 - c. the decision on buyback of securities;
 - d. the decision with respect to fund raising proposed to be

undertaken, increase in capital by issue of bonus shares through capitalization including the date on which such bonus shares shall be credited/dispatched;

- e. reissue of forfeited shares or securities, or the issue of shares or securities held in reserve for future issue or the creation in any form or manner of new shares or securities or any other rights, privileges or benefits to subscribe to;
- f. short particulars of any other alterations of capital, including calls;
- g. financial results;
- h. decision on voluntary delisting by the listed entity from stock exchange(s).

Provided that in case of board meetings being held for more than one day, the financial results shall be disclosed within thirty minutes of end of the meeting for the day on which it has been considered.

- 5. Agreements (viz. shareholder agreement(s), joint venture agreement(s), family settlement agreement(s) (to the extent that it impacts management and control of the listed entity), agreement(s)/treaty(ies)/contract(s) with media companies) which are binding and not in normal course of business, revision(s) or amendment(s) and termination(s) thereof.

5A. Agreements entered into by the shareholders, promoters, promoter group entities, related parties, directors, key managerial personnel, employees of the listed entity or of its holding, subsidiary or associate company, among themselves or with the listed entity or with a third party, solely or jointly, which, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the listed entity or impose any restriction or create any liability upon the listed entity, shall be disclosed to the Stock Exchanges,

including disclosure of any rescission, amendment or alteration of such agreements thereto, whether or not the listed entity is a party to such agreements:

Provided that such agreements entered into by a listed entity in the normal course of business shall not be required to be disclosed unless they, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the listed entity or they are required to be disclosed in terms of any other provisions of these regulations. Explanation: For the purpose of this clause, the term "directly or indirectly" includes agreements creating obligation on the parties to such agreements to ensure that listed entity shall or shall not act in a particular manner

6. Fraud or defaults by a listed entity, its promoter, director, key managerial personnel, senior management or subsidiary or arrest of key managerial personnel, senior management, promoter or director of the listed entity, whether occurred within India or abroad:

For the purpose of this sub-paragraph:

(i) 'Fraud' shall include fraud as defined under Regulation 2(1)(c) of Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market) Regulations, 2003.

(ii) 'Default' shall mean non-payment of the interest or principal amount in full on the date when the debt has become due and payable.

Explanation 1-In case of revolving facilities like cash credit, an entity would be considered to be in 'default' if the outstanding balance remains continuously in excess of the sanctioned limit or drawing power, whichever is lower, for more than thirty days.

Explanation 2-Default by a promoter, director, key managerial personnel, senior management, subsidiary shall mean default which has or may have an impact on the listed entity.

7. Change in directors, key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary etc.), senior management, Auditor and Compliance Officer.

7A. In case of resignation of the auditor of the listed entity, detailed reasons for resignation of auditor, as given by the said auditor, shall be disclosed by the listed entities to the stock exchanges as soon as possible but not later than twenty four hours of receipt of such reasons from the auditor.

7B. Resignation of Independent Director including reasons for resignation: In case of resignation of an independent director of the listed entity, within seven days from the date of resignation, the following disclosures shall be made to the stock exchanges by the listed entities:

- i. The letter of resignation along with detailed reasons for the resignation as given by the said director
- ii. Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any.
- iii. The independent director shall, along with the detailed reasons, also provide a confirmation that there is no other material reasons other than those provided.
- iv. The confirmation as provided by the independent director above shall also be disclosed by the listed entities to the stock exchanges along with the disclosures as specified in sub-clause (i) above.

7C. In case of resignation of key managerial personnel, senior management, Compliance Officer or director other than an

independent director; the letter of resignation along with detailed reasons for the resignation as given by the key managerial personnel, senior management, Compliance Officer or director shall be disclosed to the stock exchanges by the listed entities within seven days from the date that such resignation comes into effect.

7D. In case the Managing Director or Chief Executive Officer of the listed entity was indisposed or unavailable to fulfil the requirements of the role in a regular manner for more than forty five days in any rolling period of ninety days, the same along with the reasons for such indisposition or unavailability, shall be disclosed to the stock exchange(s)

8. Appointment or discontinuation of share transfer agent.
9. Resolution plan/Restructuring in relation to loans/borrowings from banks/financial institutions including the following details:
 - i. Decision to initiate resolution of loans/borrowings;
 - ii. Signing of Inter-Creditors Agreement (ICA) by lenders;
 - iii. Finalization of Resolution Plan;
 - iv. Implementation of Resolution Plan;
 - v. Salient features, not involving commercial secrets, of the resolution/ restructuring plan as decided by lenders
10. One time settlement with a bank.
11. Winding-up petition filed by any party / creditors.
12. Issuance of Notices, call letters, resolutions and circulars sent to shareholders, debenture holders or creditors or any class of them or advertised in the media by the listed entity.
13. Proceedings of Annual and extraordinary general meetings of the listed entity.
14. Amendments to memorandum and articles of association of listed entity, in brief.

For INDO-MIM Limited


Company Secretary

15. (a) Schedule of analysts or institutional investors meet at least two working days in advance (excluding the date of the intimation and the date of the meet) and presentations made by the listed entity to analysts or institutional investors. Explanation: For the purpose of this clause 'meet' shall mean group meetings or group conference calls conducted physically or through digital means.

(b) Audio or video recordings and transcripts of post earnings/quarterly calls, by whatever name called, conducted physically or through digital means, simultaneously with submission to the recognized stock exchange(s), in the following manner:

(i) the presentation and the audio/video recordings shall be promptly made available on the website and in any case, before the next trading day or within twenty-four hours from the conclusion of such calls, whichever is earlier;

(ii) the transcripts of such calls shall be made available on the website within five working days of the conclusion of such calls

16. The following events in relation to the corporate insolvency resolution process (CIRP) of a listed corporate debtor under the Insolvency Code:

a) Filing of application by the corporate applicant for initiation of CIRP, also specifying the amount of default;

b) Filing of application by financial creditors for initiation of CIRP against the corporate debtor, also specifying the amount of default;

c) Admission of application by the Tribunal, along with amount of default or rejection or withdrawal, as applicable;

d) Public announcement made pursuant to order passed by the Tribunal under section 13 of Insolvency Code;

- e) List of creditors as required to be displayed by the corporate debtor under regulation 13(2)(c) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016;
- f) Appointment/ Replacement of the Resolution Professional;
- g) Prior or post-facto intimation of the meetings of Committee of Creditors;
- h) Brief particulars of invitation of resolution plans under section 25(2)(h) of Insolvency Code in the Form specified under regulation 36A(5) of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016;
- i) Number of resolution plans received by Resolution Professional;
- j) Filing of resolution plan with the Tribunal;
- k) Approval of resolution plan by the Tribunal or rejection, if applicable;
- l) Specific features and details of the resolution plan as approved by the Adjudicating Authority under the Insolvency Code, not involving commercial secrets, including details such as:
 - i. Pre and Post net-worth of the company;
 - ii. Details of assets of the company post CIRP;
 - iii. Details of securities continuing to be imposed on the companies' assets;
 - iv. Other material liabilities imposed on the company;
 - v. Detailed pre and post shareholding pattern assuming 100% conversion of convertible securities;
 - vi. Details of funds infused in the company, creditors paid-off;
 - vii. Additional liability on the incoming investors due to the transaction, source of such funding etc.;
 - viii. Impact on the investor –revised P/E, RONW ratios etc.;
 - ix. Names of the new promoters, (key managerial personnel),if any and their past experience in the business or employment. In case where promoters are companies, history of such company and names of natural persons in control;
 - x. Brief description of business strategy

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- m) Any other material information not involving commercial secrets
- n) Proposed steps to be taken by the incoming investor/acquirer for achieving the MPS;
- o) Quarterly disclosure of the status of achieving the MPS;
- p) The details as to the delisting plans, if any approved in the resolution plan

17. Initiation of Forensic audit: In case of initiation of forensic audit, (by whatever name called), the following disclosures shall be made to the stock exchanges by listed entities:

- a) The fact of initiation of forensic audit along-with name of entity initiating the audit and reasons for the same, if available;
- b) Final forensic audit report (other than for forensic audit initiated by regulatory / enforcement agencies) on receipt by the listed entity along with comments of the management, if any.

18. Announcement or communication through social media intermediaries or mainstream media by directors, promoters, key managerial personnel or senior management of a listed entity, in relation to any event or information which is material for the listed entity in terms of regulation 30 of these regulations and is not already made available in the public domain by the listed entity. Explanation –“social media intermediaries” shall have the same meaning as defined under the Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021.

19. Action(s) initiated or orders passed by any regulatory, statutory, enforcement authority or judicial body against the listed entity or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the listed entity, in respect of the following: (a) search or seizure; or (b) re-opening of accounts under section 130 of the Companies Act, 2013; or (c) investigation under the provisions of Chapter XIV of the

Companies Act, 2013; along with the following details pertaining to the actions(s) initiated, taken or orders passed:

- i. name of the authority;
- ii. nature and details of the action(s) taken, initiated or order(s) passed;
- iii. date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;
- iv. details of the violation(s)/contravention(s) committed or alleged to be committed;
- v. impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible

20. Action(s) taken or orders passed by any regulatory, statutory, enforcement authority or judicial body against the listed entity or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the listed entity, in respect of the following:

- (a) suspension;
- (b) imposition of fine or penalty;
- (c) settlement of proceedings;
- (d) debarment;
- (e) disqualification;
- (f) closure of operations;
- (g) sanctions imposed;
- (h) warning or caution; or
- (i) any other similar action(s) by whatever name called;

along with the following details pertaining to the actions(s) initiated, taken or orders passed:

- i. name of the authority;
- ii. nature and details of the action(s) taken, initiated or order(s) passed;
- iii. date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority
- iv. details of the violation(s)/contravention(s) committed or alleged to be committed;
- v. impact on financial, operation or other activities of the listed

entity, quantifiable in monetary terms to the extent possible

21. Voluntary revision of financial statements or the report of the board of directors of the listed entity under section 131 of the Companies Act, 2013.
22. Commencement or any postponement in the date of commencement of commercial production or commercial operations of any unit/division.
23. Any of the following events pertaining to the listed entity:
 - a) arrangements for strategic, technical, manufacturing, or marketing tie-up; or
 - b) adoption of new line(s) of business; or
 - c) closure of operation of any unit, division or subsidiary (in entirety or in piecemeal).
24. Capacity addition or product launch.
25. Awarding, bagging/ receiving, amendment or termination of awarded /bagged orders /contracts not in the normal course of business.
26. Material Agreements (viz. loan agreement(s) or any other agreement(s) which are binding and not in normal course of business) and revision(s) or amendment(s) or termination(s) thereof.
27. Major Disruption of operations of any one or more units or division of the listed entity due to natural calamity (earthquake, flood, fire etc.), force majeure or events such as strikes, lockouts etc.
28. Material Effect(s) arising out of change in the regulatory framework applicable to the listed entity.

For INDO-MIM Limited


Company Secretary

29. Pendency of any material Litigation(s) or dispute(s) or the outcome thereof which may have an impact on the listed entity.
30. Material frauds or defaults by employees of the listed entity which has or may have an impact on the industry.
31. Options to purchase securities including any ESOP / ESPS Scheme.
32. Giving of guarantees or indemnity or becoming a surety by whatever name called for any third party.
33. Granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals.
34. Delay or default in the payment of fines, penalties, dues, etc. to any regulatory, statutory, enforcement or judicial authority
35. Any other information/event viz. major development that is likely to affect business, e.g. emergence of new technologies, expiry of patents, any change of accounting policy that may have a significant impact on the accounts, etc. and brief details thereof and any other information which is exclusively known to the listed entity which may be necessary to enable the holders of securities of the listed entity to appraise its position and to avoid the establishment of a false market in such securities.
36. Items in sub-regulation regulation 62.
37. Any other disclosures of event/information as specified by the Board from time to time.

For INDO-MIM Limited


Company Secretary