Mahindra EPC Irrigation Ltd.
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POLICY FOR PRESERVATION OF DOCUMENTS

Name of Document	Policy for Preservation of Documents
Version	3
State whether Policy/Code/Manual/ Guideline	Policy
Group Level/ Sector Level/ Company Level (Specify which sector)	Company Level
Issuing Authority	Board of the Company
Owner of the Document	Company Secretary and Compliance Officer
Effective date of document	December 01, 2015
Release Date	January 30, 2016
Last amended on	October 15, 2026
Date of last review	October 15, 2026
Next review date	On or Before January 30, 2028
Version History	This policy was first approved by the Board of Directors on January 30, 2016, and was further amended by the Board of Directors on January 31, 2023.

1. INTRODUCTION

The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("new Regulations") require listed companies to have a policy for preservation of documents, approved by its board of directors, 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.

This Policy is framed in accordance with the above requirements of the new Regulations, notified on 2nd September 2015 and other SEBI Circulars specified in this regard, if any. This policy shall be effective from 1st December 2015 being the date when the new Regulations become effective.

2. OBJECTIVE

The objective of this Policy is 'aiding employees of the Company in understanding their obligations in retaining physical documents and electronic documents'.

The policy is formulated to manage the Company's information in a structured manner, to retain information for as long as it has a business purpose, to satisfy

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statutory or regulatory requirements, and to protect information which is vital to the Company.

3. SCOPE

This policy covers all information created, received, managed and retained by the Company (including all its units and divisions), in hard copy and electronic records.

Information, under this policy, includes all hard copy and digital information created or received in connection with the business of the Company including originals and copies of correspondence, recordings, work papers, video tapes, photographs, product specifications, reports etc.

This policy extends to all locations of the Company. Particular departments, units or divisions may develop policies applicable to that specific departments, units or divisions, to meet regulatory requirements.

4. RESPONSIBILITY

It is the responsibility of Chief Executive Officer /the heads of all departments to assure the implementation of this Policy, in terms of managing the records and information of their respective department, as the case may be. This responsibility may be delegated to an assigned employee, not being below the Grade of 'Manager' who would be responsible for developing the listing of records and their respective preservation schedules along with its regular updation.

It follows that the concerned responsible officer should, in line with this Policy and as per applicable law:

- destroy papers and electronic data for which there is no continuing business need and send papers that should not be destroyed to archive within as short a time as possible
- keep data secure while it remains in any office
- keep track of where information is stored
- continue to apply these good practices to avoid stockpiling of papers in the future.

A database of all archived materials should be stored at each department level. The records which are confidential in nature, should have selected access as may be determined by the Chief Executive Officer/Head of Department.

5. POLICY-Retention Schedules:

All Functional Departments shall specify the manner of maintenance of records (physical/electronic), recommended minimum retention periods, safety safeguards and protocols for maintenance of inventory of records pertaining to them.

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The retention periods will be determined by factors such as the information's useful life within the Company, requirements of applicable law and requirements of regulatory bodies.

The Companies Act, 2013 ("the Act"), read with Secretarial Standards issued by the Institute of Company Secretaries of India, Listing Regulations, SEBI (Prohibition of Insider Trading) Regulations, 2015, etc. provide a period upto which certain documents / registers are to be preserved. The Company shall ensure that maintenance of these documents are in line with the period mentioned in such statute as amended from time to time, except in so far as may be mandated by any other law applicable for the time being in force. Given below in **Annexure A** are certain documents and their preservation period under the Act, Regulations, Secretarial Standards, etc.

In respect of documents for which no retention period is mandated by law, the retention periods will be approved by the respective Head of Department.

Retention schedules for each department will specify how long each type of record will be kept and when it will be destroyed.

Records shall be broadly classified as per following for retention:

Permanent Record: Permanent records are records which are of strategic importance and vital to the organization. These records shall be kept permanently, e.g. records and documents such as Memorandum and Articles of Association, Board and Committee Minutes, Registers which are required to be permanently maintained under the Companies Act or other applicable laws.

Other Records: Such records as are required to be maintained for minimum 8 years on account of statutory considerations and are important from the perspective of financial record keeping, e.g. books of accounts, vouchers, Financial Statements, invoices and all deeds / agreements which are the basis for the financial transactions should be preserved for minimum 8 years from the closure of the contract.

Temporary Records:
Temporary records are the records which are required to be retained as long as it has a business purpose or are required to be retained as per relevant business regulations eg. Operational documents such as rating letters, research reports, working papers, etc.

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Destruction of records:
The records which are no longer required after the statutory retention period should be reviewed and destroyed under instructions of the Head of the Department, in compliance with the applicable record. The instructions for the destruction of the record must be provided in writing by the Head of the Department.

Record Management Procedure:
Each business unit and corporate function shall ensure that records maintained in its offices, or stored outside the office environment, are appropriately identified and maintained to ensure accurate and prompt retrieval.

6. SCOPE LIMITATION

In the event of any conflict between the provisions of this Policy and of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 / Companies Act, 2013 or any other statutory enactments, rules, the provisions of such Regulations/ Act or Statutory enactments, rules shall prevail over this Policy.

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Annexure A

Permanent Records:

I. **Companies Act, 2013**

Sr No.	Section/Rules/Clause	Type of Document	Form Specified
1.	Section 7(4)	Memorandum of Association, Articles of Association, Certificate of Incorporation, Certificate for commencement of business and Common Seal, if any.	
2.	Section186(9) and Rule 12(1) of the Companies (Meetings of Board and its Powers) Rules, 2014	Register of loans, guarantee, security and acquisition of securities made by the company	Form No. MBP 2
3	Section 187(3) and Rule 14(1) of the Companies (Meetings of Board and its Powers) Rules, 2014.	Register of investments not held in its own name by the company	Form No. MBP 3
4	Section 189(1) and Rule 16(1) of the Companies (Meetings of Board and its Powers) Rules, 2014.	Register of contracts or arrangements in which directors are interested	Form No. MBP 4
5	Section 85 and Rule 10(4) of Companies (Registration of Charges) Rules, 2014	Register of charges	Form No. CHG 7

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6	Section 88 and Rule 15(1) of the Companies (Management and Administration) Rules, 2014.	Register of Members alongwith index of the names	Form No. MGT.1
7	Section 88 and Rule 15(4) of the Companies (Management and Administration) Rules, 2014.	Foreign register of members	Form No. MGT.3
8	Rule 25(1)(e) of the Companies (Management and Administration) Rules, 2014 and Clause 18.1 of Secretarial Standard 2	Minutes of General Meeting including Minutes of all Meetings of the transferor company under a scheme of arrangement	
9	Rule 25(1)(f) of the Companies (Management and Administration) Rules, 2014 and Clause 8.1 of Secretarial Standard 1	Minutes of Board or Committee Meetings including Resolutions passed by Circulation and Minutes of all Meetings of the transferor company under a scheme of arrangement	
10	Rule 25(1)(f) of the Companies (Management and Administration) Rules, 2014 and Clause 8.1 of Secretarial Standard 1	Minutes of Board or Committee Meetings including Minutes of all Meetings of the transferor company under a scheme of arrangement	

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11	Rule 6(3) of the Companies (Share Capital and Debentures) Rules, 2014.	Register of Renewed and Duplicate Share Certificates	Form No. SH.2

II. SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued thereunder:

- Listing Agreement executed with the Exchanges.
- Trading approval relating to listing of securities.
- Offer documents for Public Issues and Private placement of securities filed with Securities and Exchange Board of India.
- Policies of the Company
- Transcripts of the Investor Meets or calls

III. Depositories Act:

- Agreements made by the Company with Depositories.
- Confirmation of all Corporate Actions in respect of allotment of securities.
- Intimation on allotment of International Securities Identification Numbers (ISIN) for securities issued.

IV. Others:

- Files relating to premises viz. Title Deeds/Lease Deeds of owned premises/land and building, etc. and related Ledger / Register
- Register of Records and Documents destroyed.
- Personal files of all employees

V. Such other records as may be required under any law from time to time.

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Other Records:

I.Companies Act, 2013

Sr No.	Section/Rules/Clause	Type of Document	Preservation	Form
1	Section 128(5)	Books of Account including vouchers relevant to any entry in such books of account	**8 financial years** preceding current FY.	
2	Rule 9 of Companies (Meetings of Board and its Powers) Rules, 2014.	Disclosures/ Notices by a director of his interest	For a period of **8 years** from the end of the financial year to which it relates	Form No. MBP 1
3	Section 73 and Rule 14(3) of Companies (Acceptance of Deposits) Rules, 2014	Registers of deposits	For a period of not less than 8 years from the financial year in which the latest entry is made in the register	
4	Section 85 and Rule 10(4) of the Companies (Registration of Charges) Rules, 2014	The instrument creating a charge or modification	For a period of 8 years from the date of satisfaction of charge by the company	
5	Section 88 and Rule 15(2) of Companies (Management and Administration) Rules, 2014.	Register of debenture-holders or any other security holder, alongwith index of the names	For a period of **8 years** from the date of redemption of debentures or securities.	Form No. MGT.2
6	Section 88 and Rule 15(4) of the Companies (Management and Administration) Rules, 2014.	Foreign register of debenture- holders or any other security holder	For a period of **8 years** from the date of redemption of such debentures or securities	

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7	Section 88 and Rule 15(3) of Companies (Management and Administration) Rules, 2014.	Annual return and copies of all certificates and documents required to be annexed thereto	For a period of 8 years from the date of filing with the Registrar	
8	Rule 7(3) of the Companies (Share Capital and Debentures) Rules, 2014.	All books and documents relating to the issue of share certificates, including the blank forms of share certificates	Not less than 30 years and in case of disputed cases shall be preserved permanently	
9	Rule 7(3) of the Companies (Share Capital and Debentures) Rules, 2014.	All certificates surrendered to a company shall immediately be defaced by stamping or printing the word "cancelled" in bold letters	May be destroyed after the expiry of 3 years from the date on which they are surrendered, under the authority of a resolution of the Board and in the presence of a person duly appointed by the Board in this behalf.	
10	Rule 3(2)(d) of the Companies (Meetings of Board and its Powers) Rules, 2014	Tape recording(s) or other electronic recording mechanism used for Board meetings held through video-conferencing or audio-visual means	At least upto the time of completion of audit of that particular year	
11	Clause 4.1.7 of Secretarial Standard 1	Attendance register of Board and Committee Meeting	For a period of at least 8 financial years and may be destroyed thereafter with the approval of the	

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12	Clause 8.2 of Secretarial Standard 1	Office copies of Notices, Agenda, Notes on Agenda and other related papers of Board and Committee Meeting including copies of the above documents received from the transferor company under the Scheme of Arrangement	To be preserved in good order in physical or in electronic form for as long as they remain current or for 8 financial years, whichever is later and may be destroyed thereafter with the approval of the Board.	
13	Clause 18.2 of Secretarial Standard 2	Office copies of Notices, scrutiniser's report, and related papers of the General Meeting including those received from the transferor company under the Scheme of Arrangement	To be preserved in good order in physical or in electronic form for as long as they remain current or for 8 financial years, whichever is later and may be destroyed	
14	Clause 6.9 of Secretarial Standard 2	Register of Proxies	All Proxies received by the company shall be recorded chronologically in a register kept for that purpose. In case any Proxy entered in the register is rejected, the reasons therefor shall be entered in the remarks column. It may be preserved for a period not less than 3 years.	

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15	Clause 1.3.1 of Secretarial Standard 1	Proof of sending Notice, Agenda, Notes on Agenda, draft minutes and signed minutes of the meetings of the Board / Committee, and General meetings along with their delivery.	For such period as decided by the Board which shall not be less than 3 years from the date of the meeting.	
16	Regulation no. 46 (oa) of Listing Regulations	The audio recordings of post earning or quarterly calls, by whatever name called, conducted physically or through digital means	Not less than 8 years after completion of the call and may be destroyed thereafter with the approval of the Board	
17	Regulation no. 46 (oa) of Listing Regulations	The video recordings, if any, of post earning or quarterly calls, by whatever name called, conducted physically or through digital means	Not less than 8 years after completion of the call and may be destroyed thereafter with the approval of the Board	
18	Regulation no. 46 (oa) of Listing Regulations	The transcript of post earning or quarterly calls, by whatever name called, conducted physically or through digital means	Not less than 8 years after completion of the call and may be destroyed thereafter with the approval of the Board	

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	Regulation no. (3)(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015	Structured Digital Database	Not less than 8 years after completion of the relevant transaction and in the event of receipt of any information from the SEBI regarding any investigation or enforcement proceedings, the relevant information in the structured digital database shall be preserved till the completion of such proceedings and may be destroyed thereafter with the approval of the Board.	

II. SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

All reports filed with the stock exchanges from time to time.
All disclosure of various events and Press Releases.
Intimations of Board Meetings.

III. Documents filed with the Stock Exchanges under SEBI Regulations:

All disclosures and intimations filed under:
SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011.
SEBI (Prohibition of Insider Trading) Regulations, 2015.
All disclosures and intimations filed under SEBI (Share Based Employee Benefit) Regulation, 2014 and SEBI (Employee Stock Option Scheme and Stock Purchase Scheme) Guidelines 1999.

IV. Accounts and Finance Records:

Books of Accounts, Ledgers & Vouchers
Investment Records
Engagement letters from Auditors

V. Tax Records

Excise Returns, Income Tax Returns, Sales Tax/ VAT Returns, Service Tax Return.
Documents, Challans and other details/correspondence related to Excise, Income Tax, Sales Tax/ VAT, Service tax

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VI. Others

Payroll Records, Employee deduction authorizations, attendance records, employee medical records, leave records, Pension and retiral related Records of employees

VII. Such other records as may be required under any law from time to time.

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