



Madhav Copper Limited

Policy for preservation of documents

1. Preamble

This “Policy for preservation of documents” (“Policy”) of Madhav Copper Ltd. (“Company”) has been formulated in terms of Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”).

2. Objective

The objective of this Policy is to establish framework for effective preservation of documents of the Company in compliance with applicable statutory provisions and to facilitate destruction of documents no longer required by the Company.

3. Scope

This Policy shall apply to all documents generated or received by the Company, both in physical form as well as electronic form.

4. Definition

“Documents” refers to all papers, notes, records, registers, writings, communications, including agreements, sale / conveyance deeds, licences, Forms, advertisements, judgments, orders, approvals, registration certificates, building plans, minutes, books, vouchers, etc. generated or received by the Company in the course of its business either in physical form or in electronic form and does not include multiple or identical copies thereof.

“Preservation” means keeping documents in good order and to prevent from being altered, damaged or destroyed.

5. Preservation schedule of documents:

The documents shall be preserved under following two categories:

- (a) Permanent;
- (b) Specified periods, being



- the period mandated under the applicable laws;
- not less than eight years in other cases;

All documents which are required to be preserved permanently may also be additionally stored electronically / digitally.

All Documents must be properly classified, filed, labeled, indexed and stored by the respective departments.

6. Preservation of documents permanently:

All Documents as may be required under the applicable statute, laws, rules and regulations, namely but not limited to, documents pertaining to certificate of incorporation, Memorandum and Articles of Association, PAN card, licenses, title deeds, sale / conveyance / lease deeds, general power of attorney, drawings, building plans, agreements, registration certificates, statutory / regulatory approvals, trusts deeds, patents, trademarks, copy rights etc. shall be preserved permanently or till the time the asset is in existence with Company.

Annual Reports, Original signed Statutory Auditors' and C&AG Audit Reports, All Direct and Indirect Tax Assessment Orders, Minutes of meetings of the Shareholders, Board of Directors, its Committees, Court convened meetings, Creditors meetings; etc. shall be preserved permanently.

The record relating to disposal / destruction of documents along with the approval obtained shall be preserved permanently.

7. Preservation of documents for specified period:

All books of account, vouchers, supporting documents, Annual Returns, instrument related to creation, modification and satisfaction of charges, etc. shall be kept in good and proper condition at least for a period of eight financial years after the financial year to which they relate to.

The documents relating to assessment of the Company under the direct and indirect taxes shall be preserved for a period of eight years after the financial year to which they relate to. However, wherever any enquiry has been initiated or legal proceedings with respect to taxation issues is under process, then in such cases all related documents pertaining to the subject issue are to be preserved in proper manner till such time the matter is finally concluded.

All documents relating to matter under legal proceedings including Arbitration are to be preserved at least for a period of eight financial years after the matter is finally concluded.



All disclosures made by the Company to the stock exchanges shall be hosted on the website of the company for a minimum period of five years and thereafter will be archived for a period of not less than three years.

The documents related to contracts of capital nature requiring approval of the Board shall be preserved at least for a period of eight financial years after closure / completion of the contract.

In addition to the above, all other Documents shall be preserved for such period as may be specified in the relevant statute, law, rules, regulation, guidelines, etc. applicable to the respective department.

8. Preservation of documents beyond specified period:

Notwithstanding anything contained in this Policy, in case of any directions from any statutory authorities, tribunals, tax authorities, Registrar of companies, Court of laws, etc. by an order in writing to preserve any specific document for a period beyond the specified period under this Policy, then the concerned department of the Company would be bound to preserve such documents for such period beyond the specified period till the matter is finally concluded.

9. Disposal of documents:

The documents which are not required to be preserved beyond the “specified period” as per this Policy may be destroyed by the respective department with the approval of Head of Department/Unit Head after the specified period. The details of documents destroyed shall be recorded in the Register as per format given at **Annexure.**

10. Amendment to the Policy:

Any change / modification in the Policy due to amendment in the provisions of the applicable statutes shall be done with the approval of Chairman & Whole Time Director and shall be informed to the Board.

11. Disclosure on Company website

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



Annexure

Register of documents disposed / destroyed

Sr. No.	Particulars of documents along with provision of law	Date of destruction	Initials of the Authorised Person