

MANOJ VAIBHAV GEMS 'N' JEWELLERS LIMITED



Relationships, By Design

MANOJ VAIBHAV GEMS 'N' JEWELLERS LIMITED

Policy ref : 1/2022

POLICY FOR PRESERVATION OF DOCUMENTS

POLICY ON PRESERVATION OF DOCUMENTS AND ARCHIVAL OF DISCLOSURES ON COMPANY'S WEBSITE

➤ OBJECTIVE AND SCOPE

In terms of Companies Act, 2013 and rules made there under, as amended from time to time and in terms of Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") the Board of Directors of Manoj Vaibhav Gems 'N' Jewellers Limited as approved this policy for preservation of documents/records maintained by the Company.

This policy comprises of two parts:

a) Policy on Preservation of Documents in terms of Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") providing for preservation of documents of the Company and

b) Policy on archival of disclosures made on the website of the Company (www.vaibhavjewellers.com) in terms of Regulation 30(8) of the Listing Regulations.

➤ PURPOSE

The purpose of this Policy is to ensure that the all the necessary documents and records of the Company are adequately protected and preserved as per the statutory requirements and to ensure that the records of the Company which are no longer needed or are of no value are discarded after following the due process for discarding the same. This Policy is also for the purpose of aiding employees of the Company in understanding their obligations in retaining and preserving the documents and records which are required to be maintained as per the applicable statutory and regulatory requirements.

Further the Policy is framed for the purpose of systematic identification, categorization, maintenance, review, retention and destruction of documents of identified departments received or created in the course of business. Appendix to the policy provides the types of records to be preserved, departments who are responsible for the same, period of retention of documents. The appendix to this Policy is inclusive but not exhaustive.

➤ CLASSIFICATION OF DOCUMENTS TO BE PRESERVED / RETAINED

On the basis of statutory requirement and further on the basis of the recommendation of the management of the Company, the Board of Directors have classified documents to be retained and preserved in to three segments:

- a) Documents that need to be preserved / retained permanently
- b) Documents that may be preserved / retained for a period of 8 years
- c) Documents to be preserved electronically and archived when necessary

The Appendix to this Policy identifies and classifies documents under the aforesaid segments.

➤ **RESPONSIBILITY FOR PRESERVATION OF DOCUMENTS**

The Company Secretary and Compliance Officer under the Listing Regulations shall be responsible for effective compliance of this Policy. However, the respective functional departments who are generators / owners of the documents shall comply with the policy and the person heading the respective functional department or who is in charge of the functional department shall report compliance to the Company Secretary and Compliance Officer. Effective compliance is expected to immensely help company's response to any notice or query or inspection or audit from any regulator or statutory authority or auditor or as a litigation preparedness tool helping the Company's and other legal counsel to track down documents to handle the notices, query, clarification, audit, inspection from any quarter or to fight and represent in legal cases.

➤ **ARCHIVING OF DOCUMENTS**

Documents which are classified as Permanent shall in addition to preserving the physical documents, can be archived in electronic form. The physical original documents relating thereto shall be preserved under lock key of the officer in charge of the respective departments. Documents other than marked as Permanent shall be archived in electronic form and maintained by the respective departments as stated in the Annexure. Upon such electronic archiving, the physical documents (other than documents which have to be preserved permanently) thereto can be destroyed under the supervision of the officer in charge of the respective Departments. A register shall be maintained to record the day, date and the authority under which such documents are destroyed including the method of destruction.

➤ **ARCHIVAL OF DISCLOSURES ON WEBSITE OF THE COMPANY**

Company shall ensure that all events or information that has been disclosed to the stock exchange(s) under Regulation 30 of Listing Regulations shall be posted on the company's website for a period of five years from the date of their first post and thereafter archived for three years under relevant heads. The archived documents shall be made available on the website of the Company year wise and quarter wise under the head "Archived Disclosures on Website"

➤ **PERIODICAL REVIEW OF THE POLICY BY TOP MANAGEMENT**

The Policy should be reviewed periodically by the heads of departments and amendments, if any to the policy or inclusion of documents in the Appendix shall be placed before the Board. The respective heads of departments shall also review the Policy so as to comply with any local, state, central legislations that may be promulgated from time to time.

ANNEXURE

1. Documents to be maintained permanently:

The Company shall maintain the following documents on a permanent basis:

- a. Memorandum of Association and Articles of Association of the Company as amended from time to time.
- b. Minutes of the Board, Committees of the Board and General Body meetings including meeting conducted through Postal Ballots.
- c. Register of Contracts.
- d. Register of Directors and KMP and the securities held by them.
- e. Register of Loans and Investments made by the company.
- f. Resolutions passed by Circulation.
- g. Various forms and returns filed with the Authorities.
- h. Licences & Statutory Approvals.
- i. Annual Financial Statements.
- j. Intellectual property Documents including but not limited to Trademark, Copyrights, Industrial Designs and Patents, if any.
- k. Such other records as may be required under any law from time to time.

2. Documents to be maintained for at least eight financial years:

- a. Books of account together with the vouchers relevant to any entry in such books of account.
- b. Copies of all Annual Returns.
- c. Disclosures of Interest received from the Directors of the company in the manner prescribed,
- d. Disclosure/Return filled under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015
- e. Attendance registers, Notices, Agenda, Notes on Agenda and other related papers of Board meetings, Committee meetings, and General Body meetings.
- f. Compliance Reports received from any statutory authority
- g. Instrument creating a charge or modifying a charge, if any.
- h. Register of Charges from the date of satisfaction of respective charge.
- i. Register of Transfer and Transmission of shares/Debentures and other securities.
- j. Tax records –Tax records including, but not limited to documents concerning tax assessment, tax filings, proof of deductions, tax returns, appeal preferred against any claim made by the relevant tax authorities, shall be maintained for a period of 8 years or for a period of 8 years after a final order has been received with respect to any matter which was preferred for appeal, as the case maybe
- k. Press releases.

3. Electronic Documents including email back up

4. Functional Department: Respective Departments / IT Department

All e-mails – from internal and external sources to be retained up to 60 months from respective date of receipts.
