



## **MAHESHWARI LOGISTICS LIMITED**

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

(as approved by the Board of Directors in its meeting held on 30<sup>th</sup> May, 2025)



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- **PREAMBLE**

The Securities and Exchange Board of India (SEBI) has notified Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Regulations") on 2nd September, 2015 which will be effective from 1st December, 2015.

The Board of Directors ("Board") of "MAHESHWARI LOGISTICS LIMITED" ("Company") has approved the following policy ("The Policy") of the Company for preservation of Documents/records maintained by the Company either in physical mode or electronic mode (hereinafter referred to as ("Documents")).

- **SCOPE:**

This policy shall govern the maintenance and preservation of documents as per applicable statutory and regulatory requirements.

- **OBJECTIVE:**

The main objective of this policy is to ensure that all the statutory documents are preserved in compliance with the Listing Regulations and as per Policy framed in accordance with the Listing Regulations and to ensure that the records no longer needed or are of no value are discarded after following the due process for discarding the same.

The major objectives of the policy are:

- a. Identification of statutory registers and other records of the Company which are required to be preserved.
- b. Identification and categorization of the statutory registers and other records to be maintained either for 8 years or permanently.
- c. Decide whether the statutory records and documents are to be preserved in physical form or in electronic form.
- d. After completion of 8 years, for the statutory documents which are to be preserved for 8 years only may be disposed of as per the guidelines of the Policy or as decided by the Board of Directors at that time.



- e. Aiding employees of the Company in understanding their obligations in retaining and preserving the documents and records.

- **DEFINITIONS:**

Unless the context otherwise requires, the words, terms, expressions and derivations used in the policy shall have the meaning given in the Listing Regulations, Companies Act, 2013 or any other Act(s), Rules and Regulations mentioned in this policy:

- a) **“Board of Directors”** or **“Board”** mean the Board of Directors of Maheshwari Logistics Limited (Including duly authorized Committee thereof), as constituted from time to time;
- b) **“Company”** means Maheshwari Logistics Limited;
- c) **“Companies Act”** means Companies Act, 2013 and the rules made there under;
- d) **“Current”** means running matter or whatever is at present in course of passage.
- e) **“Document”** includes summons, notice, requisition, order, declaration, form and register, whether issued, sent or kept in pursuance of this Act or under any other law for the time being in force or otherwise, maintained on paper or in electronic form;
- f) **“Electronic Form”** with reference to information means any information generated, sent, received or stored in media, magnetic, optical, computer memory, micro film, computer generated micro fiche or similar device;
- g) **“Financial Year”** shall have the same meaning described under the Act;
- h) **“Key Managerial Personnel”** or **“KMP”** shall have the same meaning ascribed to it under the Act;
- i) **“Policy”** means Policy on Preservation of Documents of the Company;
- j) **“SEBI Regulations”** shall mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as may be amended from time to time;

- **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.



- **GUIDELINES:**

Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, provides that the listed entity shall 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.

Accordingly, the Company has classified the preservation of documents to be done in the following manner:

- a. documents that needs to be preserved and retained permanently;
- b. documents that needs to be preserved and retained for a period of 8 years as specified under the Companies Act, 2013 or Listing Regulations;
- c. documents that need to be preserved and retained for such period as prescribed under any statute or regulation as applicable to the Company.
- d. where there is no such requirement as per applicable law, then for such period as the document pertains to a matter which is “Current”.  
An indicative list of the Documents and the time-frame of their preservation is provided in Annexure A.

- **MODES OF PRESERVATION:**

The Documents may be preserved in

- a) Physical form; or
- b) Electronic Form.

The official of the Company required to preserve the document shall be authorised person who is generally expected to observe the compliance of statutory requirements as per applicable law.

The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the documents.

The preserved documents must be accessible at all reasonable times.



Access may be controlled by the concerned authorised person with preservation, so as to ensure integrity of the Documents and prohibit unauthorized access.

- **DESTRUCTION OF DOCUMENTS:**

The documents of the Company which are no longer required as per the time schedule prescribed in **Annexure A** may be destroyed. The concerned officer may direct employees in charge from time to time to destroy the documents which are no longer required as per the document's preservation schedule given under **Annexure A**. The details of the documents destroyed by the Company shall be recorded in the Register for Disposal of Records to be kept by Employees who are disposing of the documents in the format prescribed at Annexure B. The entries in the register shall be authenticated by the authorised person.

- **COMMUNICATION OF THIS POLICY:**

For all new employees and Directors, a copy of this Policy shall be handed over as a part of the joining documentation, along with other policies. For all existing Employees and Directors, a copy of this policy shall be handed over within one month of the adoption of this policy by the Board of Directors of the Company.

- **AMENDMENT:**

Any change in the Policy shall be approved by the Board of Directors of the Company. The Board of Directors shall have the right to withdraw and/ or amend any part of this policy or the entire policy, at any time, as it deems fit, or from time to time, and the decision of the board in this respect shall be final and binding.

- **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.





## **ANNEXURE – A**

### **INDICATIVE LIST**

#### **A) PERMANENT PRESERVATION:**

- a. Incorporation Documents
- b. Common Seal
- c. Minutes books of Board, General Meetings and Committee Meetings
- d. Statutory Registers
- e. License and Permissions
- f. Statutory Forms and disclosures except for routine compliance
- g. Register of Members
- h. Index of Members
- i. Any other documents as may be required to be maintained permanently under various laws applicable to the Company.

#### **B) TEMPORARY PRESERVATION UPTO 8 YEARS:**

- a. Annual Returns
- b. Board Agenda and supporting documents
- c. Attendance Register
- d. Scrutinizers' Reports
- e. Office copies of Notice of General Meeting and related papers
- f. Office copies of Notice of Board Meeting / Committee Meeting, Notes on Agenda and other related papers
- g. All notices pertaining to disclosure of interest of directors
- h. Instrument creating a charge or modification
- i. Books of accounts, financial statements etc.
- j. Register of debenture holders or any other security holders
- k. Any other documents as may be required to be maintained under various laws applicable to the Company for the period stipulated.

#### **C) OTHERS:**

As per applicable law



## ANNEXURE – B

### Specimen format of the register of documents disposed of / destroyed

PARTICULARS OF DOCUMENT ALONGWITH PROVISION OF LAW	DATE AND MODE OF DESTRUCTION	INITIALS OF THE AUTHORISED PERSON