

POLICY ON PRESERVATION OF DOCUMENTS

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1. INTRODUCTION

A robust policy on the preservation of documents is crucial for Mahamaya Lifesciences Limited to ensure the safekeeping of records, prevent mishandling, and comply with regulatory requirements. This policy, formulated in accordance with **Regulation 9** of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, aims to guide employees in effectively managing documents, covering preservation, accessibility, and disposal of the Documents. This Policy is also aligned with the Companies Act, 2013, Information Technology Act, 2000, SEBI (PIT) Regulations, and other applicable laws governing record retention and electronic data.

2. SCOPE

This policy applies to all employees of Mahamaya Lifesciences Limited involved in document management, outlining guidelines for the maintenance, preservation, and disposal of documents.

3. DEFINITIONS

“Act” means the Companies Act, 2013.

“Applicable Law” Includes any laws, rules, circulars, or guidelines issued by regulatory authorities pertinent to document preservation.

“Authorized Person” means Any individual duly authorized by the Board of Directors.

“Archival “ Process of transferring records from active use to long-term storage after operational relevance

“Board” means the Board of Directors of Mahamaya Lifesciences Limited.

“Company” means Mahamaya Lifesciences Limited.

“Current Document(s)” means Documents relevant to ongoing litigation, proceedings, contracts, or disputes.

“Document(s)” means Encompasses all records required to comply with regulatory obligations, whether in physical or electronic form.

“Electronic Record(s)” means Defined under the Information Technology Act, 2000.

“Electronic Form” means any electronic device or storage medium suitable for storing documents.

“Electronic Backup” Secure duplicate copy of electronic records stored off-site / cloud to ensure data recovery.

“Maintenance” means act of keeping documents in good order.

“Preservation” means Ensuring documents are protected from alteration, damage, or destruction.

“Regulations” means Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.

The words and phrases used in this Policy and not defined here shall derive their meaning from the Applicable Law.

4. COVERAGE

This policy provides guidance to employee of Mahamaya Lifesciences Limited and to the extent applicable, its subsidiaries and associate companies on maintaining, preserving, and disposing of documents effectively.

5. CLASSIFICATION

Mahamaya Lifesciences Limited classifies documents into two categories:

a. Permanent Records (Refer to Annexure I):

Permanent documents vital to the company's history and legal obligations will be maintained indefinitely. This includes certificates, agreements, registers, and policies.

b. Records to be Preserved for a Specified Time (Refer to Annexure II):

Documents related to specific transactions or events will be preserved for a minimum of eight years following the completion of the transaction. This includes financial statements, registers, compliance reports, and correspondence.

6. MODES OF PRESERVATION

Documents may be preserved in physical or electronic form, ensuring integrity, accessibility, and protection against tampering or unauthorized access.

7. CUSTODY OF DOCUMENTS

The custody of documents shall be entrusted to authorized personnel designated by the Board. In cases of personnel changes, proper handover procedures must be followed to maintain continuity and security.

8. AUTHORITY TO BOARD

The Board holds the authority to approve and oversee the implementation of this policy in accordance with regulatory requirements.

9. ALTERATIONS TO THE POLICY

The Board is empowered to make alterations to this policy as necessary, ensuring compliance with relevant laws and regulations.

Any amendment in the policy shall be disclosed on the website of the Company pursuant to approval of Board of Directors of the Company.

10. DESTRUCTION OF DOCUMENTS

- Destruction as a normal administrative practice usually occurs because the records are duplicated, unimportant or for short-term use only. This applies to both Physical and Electronic Documents.
- The temporary documents, excluding the Current Document(s) shall be destroyed after the relevant or prescribed period, by the Authorised Person in whose custody the Documents are stored, after the prior approval of the Board or any other authority as

required under the Applicable Law pursuant to which the Documents have been preserved. The categories of documents may be destroyed as normal administrative practice are listed in Annexure - III.

- No document shall be destroyed if it is subject to any litigation, investigation, audit, inspection or regulatory proceeding, whether pending or reasonably anticipated
- A register of the Documents disposed/destroyed shall also be maintained. It shall state the brief particulars of the Documents destroyed, date of disposal/destruction and the mode of destruction.
- The entries in the register shall be authenticated by the Authorised Person.

The format of the register shall be in accordance with Annexure-IV.

11. CONVERSION OF DOCUMENT FORM

Physical documents may be converted into electronic form for ease of maintenance, subject to approval by the Board. Where documents are digitized in accordance with applicable law, the electronic record shall be treated as valid and admissible, subject to compliance with the Information Technology Act, 2000.

12. AUTHENTICITY

In cases where documents exist in both physical and electronic forms, the authenticity of the physical form shall prevail for all purposes.

13. INTERPRETATION

In the event of discrepancies between this policy and any applicable laws or regulations, the latter shall take precedence until the policy is amended to align with legal requirements.

Annexure I

Records to be preserved permanently

S. No.	Records
1	Certificate of incorporation
2	Certificate for commencement of business
3	Memorandum and Articles of Association
4	Agreements made by the Company with Stock Exchanges, Depositories & others etc.
5	Minute Books of General Meetings, Board and Committee Meetings as per Companies Act, 2013
6	Register and Index of Members
7	Register of Contracts as per Companies Act, 2013
8	Register of Charges as per Companies Act, 2013
9	Register of Investments as per Companies Act, 2013
10	Files relating to premises viz. Title Deeds/ Lease Deeds of owned premises/land and building, etc. and related Ledger / Register
11	Authorization / licenses obtained from any statutory authority
12	Policies of the Company framed under various regulations
13	Register of disposal of records
14	Certificates obtained from various statutory authorities
15	Such other records as may be required under any law from time to time
16	Register of Inter Corporate Loans and Investments as per section 186 of the Companies Act, 2013.
17	SEBI correspondence
18	Stock exchange notices & observations

Annexure II

Records to be preserved for minimum period of Eight years

S. No.	Records
1	Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act, 2013
2	Register of Debenture Holders or any other security holders along with the index from the date of redemption of debentures or securities.
3	Annual Returns as per Companies Act, 2013
4	Register of Deposits as per Companies Act, 2013
5	Register of Allotment (from the date of each allotment) as per Companies Act, 2013
6	Annual financial statements including: - Annual accounts - Director' s report - Auditor' s report
7	Vouchers / Voucher register and books of accounts as defined under Companies Act, 2013
8	Income Tax Returns filed under Income Tax Act, 1961
9	All notices in form MBP – 1 received from Directors and KMPs along with any amendment thereto
10	Declaration of Independent Directors received at the time of appointment, during the financial year and any change in the circumstances which may affect status of independent director
11	Return of declaration in respect of beneficial interest in any share as per Companies Act, 2013
12	Copy of newspaper advertisement or publications
13	Records relating to Court Cases / CBI Cases / Police Cases/ Civil Suits/Labour Court Cases/ Arbitration Cases
14	Compliance Reports received from any statutory authority
15	Correspondences made with any statutory authority
16	Register of Power of attorneys, if any
17	Forms and returns filed with RBI/MCA or with any other statutory authority
18	GST returns & audit reports
19	Cost audit records

Annexure III

The following categories of Documents may be destroyed as normal administrative practice:

1. Catalogues;
2. Copies of press cuttings, press statements or publicity material; letters of appreciation or sympathy, or anonymous letters;
3. Requests for copies of maps, plans, charts, advertising material (subject to Clause 9 and 10 of this Policy);
4. Facsimiles where a photocopy has been made; telephone message;
5. Drafts of reports, correspondence, speeches, notes, spread sheets, etc. (subject to Clause 9 and 10 of this Policy); and
6. Routine statistical and progress reports compiled and duplicated in other reports (subject to Clause 9 and 10 of this Policy).

Annexure IV

The format of the register of Documents disposed/destroyed:

S. No.	Particulars of Document along with provision Of Applicable Law	Date and Mode of Destruction	Initials of Authorised Person