

Pursuant to Regulation 9 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

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## 1. INTRODUCTION

Pursuant to Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), every listed Company shall frame a policy on preservation of documents. This policy inter alia provides for preservation of documents where such preservation shall be of permanent nature as also documents with preservation period of not less than eight years after completion of the relevant transactions to which such document relates. Therefore to comply with the said Regulation the Board of Directors (the "Board") of Mishtann Foods Limited has adopted this Policy.

## 2. OBJECTIVE

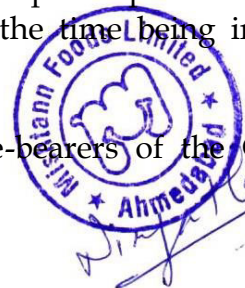
The policy is framed for the purpose of systematic identification, categorization, maintenance, review, retention and destruction of documents received or created in the course of business. The policy would contain guidelines on how to identify documents that need to be maintained, how long certain documents should be retained, how and when those documents should be disposed of, if no longer needed and how the documents should be accessed and retrieved when they are needed.

## 3. STATUTORY MANDATE

The policy on preservation of documents and archival is mandated by the provisions of regulation 9 of Chapter III of LODR, 2015. Under this regulation, the Company has a strategic objective of ensuring that significant documents are safeguarded and preserved to ensure its longevity of priority documents including its electronic resources.

## 4. DEFINITIONS

- a) "Act" means the Companies Act, 2013 including any amendment or modification thereof.
- b) Board: Board means Board of Directors of the Company
- c) Compliance Officer: "Compliance Officer" means the Company Secretary of the Company who is responsible to perform duties as required under section 205 of the Companies Act 2013 and Regulation 6 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- d) Document: "Document" means all business records of the Company in written, printed and recorded matter and electronic forms of records and includes summons, notice, requisition, order, declaration, form and register, whether issued, sent or kept in pursuance of the Companies Act 2013, SEBI Act 1992 or under any other law for the time being in force or otherwise, maintained on paper or in electronic form;
- e) Employees: "Employees" shall mean the employees and office-bearers of the Company, including but not limited to Whole Time Directors.



f) Key Managerial Personnel: “Key Managerial Personnel” shall mean the officers of the Company as defined in Section 2(51) of the Companies Act, 2013 and rules prescribed there under

g) Regulations: “Regulations” shall mean SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

h) Any other term not defined herein shall have the same meaning as defined in the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, Companies Act, 2013, Securities Contract Regulation Act or any other applicable law or regulations.

## **5. CLASSIFICATION OF DOCUMENTS**

Board of directors have classified the documents into 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.

## **6. RESPONSIBILITY**

The departmental head concerned will be responsible for the maintenance, preservation and destruction of records pertaining to Respective Department.

## **7. POLICY REVIEW**

The policy will be reviewed periodically by the Top Management of the company and amendments will be effected to subject to approval of the Board if and when practical difficulties are encountered. The Top management may also review this policy on document retention considering compliance requirements under any local, state, central legislation that may be formulated from time to time.

## **8. MODE OF PRESERVATION**

Records or documents may be preserved either physically or in electronic form.

## **9. DESTRUCTION OF RECORDS**

The records/Documents shall be reviewed every year or according to need by the respective department and action shall be taken by department to destroy those records which are due for disposal.

## **10. PRESERVATION PERIOD**

For determining the preservation period the documents are categorized as follows



SR. NO	Category and description	Preservation period
1	Corporate records (certificate of business, listing agreement, minutes book of the board, general meeting and committees thereof, annual reports originals, statutory registers to be maintained under Companies Act and SEBI regulations etc.	<b>Permanent</b>
2	Annual Audit Reports and Financial Statements	<b>8 years</b>
3	General Ledger	<b>8 years</b>
4	Investment Records	<b>8 years</b>
5	Insurance Claim files	<b>8 years</b>
6	Insurance Plan	<b>8 years</b>
7	Insurance settlement	<b>8 years</b>
8	Tax Exemption	<b>8 years</b>
9	Income Tax Returns	<b>8 years</b>
10	Service Tax Records	<b>8 years</b>
11	Excise Tax Records	<b>8 years</b>
12	License & approval	<b>8 years</b>
13	Court Orders	<b>8 years</b>
14	Employee pay roll records	<b>8 years</b>
15	Research & development	<b>8 years</b>
16	Corporate Social Responsibility	<b>8 years</b>
17	Bank Statements	<b>8 years</b>
18	Interim Financial statements	<b>8 years</b>
19	Investments Journals	<b>8 years</b>
20	Audit & adjustments	<b>8 years</b>
21	Tax bills, receipts	<b>8 years</b>
22	Contract related correspondents	<b>8 years</b>
23	ROC filling and Stock Exchange filling in physical and Electronic Form	<b>8 years from date of filling</b>

## 11. SUSPENSION OF RECORD DISPOSAL

In case the Company is served with any notice for request of documents or any employee becomes aware of a governmental investigation or commencement of any litigation against the Company, such employee shall inform the Top Management and any further disposal of documents shall be suspended until such time as the Top Management with the due advice from the legal counsel determine otherwise.

## 12. DISCLOSURE OF POLICY:

The policy will be uploaded on Company's website for public information.

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