



Mini Diamonds (India) Ltd.

DW-9020 Bharat Diamond Bourse, Bandra Kurla Complex, Bandra- East, Mumbai – 400051.
Email: accounts@minidiamonds.net Phone: 022 4964 1850, CIN: L36912MH1987PLC042515

POLICY ON PRESERVATION OF DOCUMENTS

PURPOSE AND SCOPE

The purpose of this document is to present a high level policy statement for Mini Diamonds (India) Limited (hereinafter referred to as “Company”) regarding preservation of its documents in accordance with the provisions of the Companies Act, 2013 and Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”).

Further, Regulation 30(8) of SEBI Listing Regulations mandates listed entities to formulate a Policy for Preservation and Archiving of Documents on their website. It is in this context that the Document Retention and Archival Policy (“Policy”) is being framed and implemented.

The policy aims to outline the Company's responsibilities regarding document preservation and to guide executives and staff in decision-making and activities that affect Company operations. Additionally, it establishes guidelines for the fundamental accountability of the Company to retain and preserve documents, serving as the foundation for communication with various external stakeholders.

The policy is designed to systematically identify, categorize, maintain, review, retain, and destroy documents generated or received during business activities. It provides guidelines on identifying documents that need to be kept, determining the retention period for various documents, outlining the process for disposing of documents when they are no longer needed, and specifying how documents should be accessed and retrieved when required.

The Policy is framed in line with the existing provisions of SEBI Listing Regulations and any future amendments in the SEBI Listing Regulations will, *ipso facto*, apply to this Policy.

This policy has been adopted and approved by the Board of Directors at its meeting held on May 29, 2019.

DEFINITIONS

“**Applicable laws**” mean the SEBI Listing Regulations and the applicable provisions of Companies Act, 2013 as amended along with the rules framed thereunder.

“**Board**” means Board of Directors of the Company as constituted from time to time.

“**Company**” means Mini Diamonds (India) Limited.

“**Documents**” refers to papers, notes, agreements, notices, advertisements, requisitions, orders, declarations, forms, correspondence, minutes, indices, registers and or any other record, required



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under or in order to comply with the requirements of any Applicable Law, whether issued, sent, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in Electronic Form and does not include multiple or identical copies.

"**Electronic Form**" means any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, space on electronic cloud, or any other form of storage and retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over or access thereto.

"**Maintenance**" means keeping Documents, either physically or in Electronic Form.

"**Policy**" means this Policy on Preservation of Documents formulated by the Company.

"**Preservation**" means to keep in good order and to prevent from being altered, damaged or destroyed.

"**SEBI Listing Regulations**" means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

STATUTORY MANDATE

The Policy on Preservation of documents is mandated by the provisions of Regulation 9 of SEBI Listing Regulations. As per the mentioned Regulation, a 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; and
- (b) documents with preservation period of not less than eight years after completion of the relevant transactions.

Under this Regulation, the Company aims to strategically ensure the safeguarding and preservation of significant documents, including electronic resources, to maintain the longevity and integrity of these priority documents.

CLASSIFICATION OF DOCUMENTS TO BE PRESERVED / RETAINED

For the purpose of the Policy, the Documents of the Company are classified as follows:

- a) The list of Documents which shall be permanently preserved is given in **Annexure A** to this Policy. The Company shall permanently preserve these Documents subject to the modifications, amendments, additions, deletions or any changes made therein from time to time. Provided that all such modifications, amendments, additions or deletions in the Documents shall also be preserved permanently by the Company.



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- b) The list of Documents which shall be preserved for a period not less than eight years after completion of the relevant transaction is given in **Annexure B** to this Policy. The said Documents shall be preserved subject to the modifications, amendments, additions, deletions or any changes made therein from time to time. Provided that all such modifications, amendments, additions or deletions in the Documents shall also be preserved for the said period.
- c) Any other documents which are required to be mandatorily maintained and preserved as per the applicable Statutory/ Regulatory provisions in this regard is given in **Annexure C** of this Policy.

RESPONSIBILITY FOR PRESERVATION OF DOCUMENTS

The Compliance Officer of the Company is responsible for evaluating the potential impacts on document preservation and making decisions regarding the retention, preservation, or destruction of relevant documents. Additionally, this policy assigns similar responsibilities to all Company employees, significantly enhancing the Company's litigation preparedness. This enables both the Company and external legal counsel to efficiently locate necessary documents for legal cases.

PERIODICAL REVIEW OF THE POLICY BY TOP MANAGEMENT

The Policy should be flexible, easy to understand, and accessible to employees at all levels. It should be periodically reviewed by Top Management, with amendments subject to Board approval when practical difficulties arise. Additionally, Top Management may review and update the policy to ensure compliance with any new local, state, or central legislation that may be promulgated from time to time.

MODES OF PRESERVATION

- a) The documents may be preserved either in physical form or electronic form.
- b) The officer(s) of the Company who is / are generally expected to observe the compliance of requirements of applicable law shall be the person(s) of the department responsible to preserve the documents (authorized person).
- c) The preservation of documents should be in such a manner to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the documents.
- d) The preserved documents must be accessible at all reasonable times. Access may be controlled by the authorized person for preservation, so as to ensure integrity and confidentiality of the documents and prohibit unauthorized access.



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- e) The Company shall make appropriate provisions for back up of all documents preserved both physically and electronically.

ELECTRONIC DOCUMENTS AND DOCUMENT INTEGRITY

Electronic documents must be maintained in the same manner as hard copy or paper documents, in accordance with the Document Retention Schedule. Given the potential issues with the integrity of electronic documents, such as ease of alteration or deletion, the Administrator will strive to establish standards to ensure document integrity. These standards will include guidelines for handling electronic files, backup procedures, document archiving, and regular system reliability checks. However, these standards will be implemented only to the extent that they are reasonably attainable, considering the Company's resources and other priorities.

DISPOSAL OF DOCUMENTS AND RECORDS

Documents and records which are no longer required or upon the expiration of the specified period of time for preservation, may be destroyed or purged in one of the following ways with the prior written approval of any one of the Key Managerial Personnel of the Company appointed under the Companies Act, 2013 or as procedure specified by law:

- a. Recycle non-confidential paper records; or
- b. Shred or otherwise render unreadable confidential paper records; or
- c. Delete or destroy electronically stored data.

SUSPENSION OF RECORD DISPOSAL IN THE EVENT OF LITIGATION OR CLAIMS:

In case the Company is served with any notice for request of documents or any employee becomes aware of a governmental investigation or audit concerning Company 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. The Top Management in such case shall inform all the employees by mail under "User list" of the need to retain the documents and suspension of disposal of the same.



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ANNEXURE A

Documents / Record whose preservation shall be permanent in nature

Sr. No.	Documents/ Records
1.	Certificate of Incorporation
2.	Memorandum and Articles of Association
3.	Agreements made by the Company with stock exchanges, depositories, etc.
4.	Minute Books of General Meetings, Board and Committee Meetings as per Companies Act and as per the applicable Secretarial Standards
5.	Register and Index of Members or other security holders, if any including Foreign Register of Members
6.	Register of Contracts as per Companies Act
7.	Register of Charges as per Companies Act
8.	Register of Investments as per Companies Act
9.	Register of loans, guarantee, security and acquisition made by the company
10.	Register of Renewed and Duplicate Share Certificates as per Companies Act
11.	Register of contracts with related party and contracts and Bodies etc. in which directors are interested
12.	Files relating to premises viz. Title Deeds/Lease Deeds of owned premises/land and building, etc. and related Ledger / Register
13.	Authorization / licenses obtained from any statutory authority
14.	Policies of the Company framed under various regulations
15.	Register of disposal of records
16.	Annual Reports of the Company
17.	Material Agreements of the Company
18.	Such other records as may be required under any law from time to time



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ANNEXURE B

Documents / Records to be preserved for a minimum period of eight years

Sr. No.	Documents/ Records
1.	Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act
2.	Annual Returns as per Companies Act
3.	Register of Deposits as per Companies Act
4.	Register of Allotment (from the date of each allotment) as per Companies Act
5.	Register of debenture holders including an index of the names, Foreign Register of Debenture Holder from the date of redemption of debentures or securities as per Companies Act
6.	Annual financial statements including: <ul style="list-style-type: none">- Annual accounts- Directors report- Auditors report
7.	Books of accounts including Vouchers / Voucher register as defined under the Companies Act
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.	Return of declaration in respect of beneficial interest in any share as per Companies Act
11.	Copy of newspaper advertisement or publications
12.	Compliance Reports received from any statutory authority
13.	The postal ballot and all other papers or registers relating to postal ballot including voting by electronic means
14.	Disclosure/Return filed under SEBI Listing Regulations
15.	Office Copies of Notices, Agenda, Notes on Agenda of Board Meetings and Board Committees and other related papers
16.	Attendance Register
17.	Office Copies of Notices, Scrutinizer's Report and related papers regarding General Meetings(including AGM)
18.	Electronically stored Documents
19.	All e-mails received from Internal and External Sources
20.	Any other Document, certificates, statutory registers which may be required to be maintained and preserved for not less than eight years after completion of the relevant transaction under the Companies Act and/or the SEBI Listing Regulations



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ANNEXURE C

Any other documents which are required to be mandatorily maintained and preserved as per the applicable Statutory/ Regulatory provisions

Sr. No.	Documents/ Records	Preservation period
1.	Tax Exemption and Related documents	Permanent
2.	Tax Bills, receipts and payments	Permanent
3.	Excise Records	8 years from the end of the Financial Year or completion of assessment under the applicable law is over whichever is later
4.	Tax Deducted at Source Records	8 years from the end of the Financial Year or completion of assessment under the applicable law is over whichever is later
5.	Income Tax papers	8 years from the end of Financial Year or completion of assessment under Income Tax whichever is later
6.	Service Tax	8 years from the end of Financial Year or completion of assessment under Service Tax whichever is later
7.	Goods and Services Tax	8 years from the end of Financial Year or completion of assessment under Goods and Services Tax whichever is later
8.	Any other tax record	8 years from the end of Financial Year or completion of the relevant assessment whichever is later