



# **Pharmaids Pharmaceuticals Limited**

## **PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY**

**Amended by the Board of Directors on March 21, 2025**

## **PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY**

### **1. PREAMBLE:**

The Companies Act, 2013 (“Act”) and other previous company law (Companies Act, 1956, to the extent applicable) and the Rules (“Rules”) framed under the Act contain provisions for maintenance of various documents including registers and records by the Companies; the place at which such documents are to be maintained and the period for preserving such documents.

Securities and Exchange Board of India has issued the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as ‘the Regulations’) vide notification dated 2<sup>nd</sup> September 2015 coming into effect from 1st December 2015. The said Regulations are in substitute of compliance requirement of listing agreements entered into with recognized Stock Exchanges in India in respect to listing of equity shares, debts and other securities. The Regulations *inter alia* provides in Regulation 9 for preservation of documents by classifying them in at least two categories as follows:

- (i) Documents whose preservation shall be permanent in nature.
- (ii) Documents with preservation period of not less than eight years after completion of the relevant transactions.

The said documents may be kept in electronic mode by a listed entity.

### **2. DEFINITIONS:**

“**Board**” or “**Board of Directors**” means Board of Directors of the Company.

“**Book and Paper**” includes books of account, deeds, vouchers, writings, documents, minutes and registers maintained on paper or in electronic form.

“**Company**” means Pharmaids Pharmaceuticals Limited.

“**Documents**” includes summons, notice, requisition, order, declaration, form and register, records, whether issued, sent or kept in pursuance of this Act or previous company law or under any other law for the time being in force or otherwise, maintained on paper or in electronic form.

“**Electronic Form**” with reference to information means any information generated, sent, received or stored in media, magnetic, optical, computer memory, microfilm, computer generated micro fiche or similar device.

“**Financial Year**” shall have the same meaning as assigned to it under Section 2(41) of the

Companies Act, 2013.

“**Key Managerial Personnel**” or “**KMP**” shall have the same meaning as assigned to it under Section 2(51) of the Companies Act, 2013.

“**Regulation**” or “**Listing Regulation**” means the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended or re-enacted from time to time.

“**SEBI**” means Securities and Exchange Board of India constituted under SEBI Act 1992 or similar authority.

The words importing the singular include the plural and *vice versa* and pronouns importing a gender include each of the masculine, feminine and neuter genders and shall be interpreted in the wide sense in spirit of this Policy.

### **3. CLASSIFICATION OF DOCUMENTS:**

Documents and Records of the Company required to be preserved under the Regulation 9 of Listing regulations shall be classified in the following two categories as below:

- (i) “Documents to be preserved permanently” and
- (ii) “Documents to be preserved for not less than eight years”.

*Provided that the Company may keep the above-mentioned documents in electronic mode.*

Accordingly, in compliance to the provision of the Regulation 9 of Listing Regulations, the Board of Directors of the Company has approved the policy on preservation of documents and classified the preservation of documents to be done in the following manner:

- (a) documents that needs to be preserved and retained permanently. (Annexure A)
- (b) documents that needs to be preserved and retained for a period of 8 years as specified under the Companies Act, 2013 or SEBI (LODR) Regulations. (Annexure B)

An indicative list of the Documents and the time frame of their preservation is provided in Annexure A forming part of this policy.

### **4. PRESERVATION OF LITIGATION DOCUMENTS**

- Documents arising out of various litigation wherein a Company is party in any manner, shall

need to be preserved as per the directions/orders of the courts/tribunal/s/judicial/ other authority/ies as may be applicable, in absence of which the documents shall be preserved for a period of not less than 8 years after the conclusion of litigation.

**5. DESTRUCTION OF RECORDS:**

- The records/documents which are preserved shall be reviewed every year and those records which are due for disposal shall be identified.
- At the end of the minimum period of retention, documents shall be destroyed unless they are required for any litigation, audit or similar activity.
- Destruction means that neither the organization nor any other party shall be able to access the document or part of it.
- If the organization is involved or is reasonably anticipated to be involved in any litigation, audit or similar activity by statutory or regulatory bodies, then destruction of records may be kept on hold temporarily.

**6. ARCHIVAL POLICY:**

The Regulation 30(8) of the Listing Regulations provides that the listed entity shall disclose on its website all such events or information which has been disclosed to Stock Exchange(s) under the said Listing Regulations and such disclosures shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website.

The Company shall after making disclosure of the events or information to the stock exchange(s) also host such information on its website.

The disclosures so placed on the website, shall be maintained for a period of five years on the website of the Company. The period of five years shall be reckoned from the date of such events or information being placed on the website of the Company for the first time

In addition to maintaining the records on the website, the Company shall also maintain the physical copies of such disclosure made to the stock exchange(s) which shall be preserved for such period as specified in Annexure A

**7. CUSTODY OF THE DOCUMENTS:**

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 custody of the documents shall be with the Key Managerial Persons. Where the Authorised KMP tenders resignation or is transferred from one location of the Company to another, such Person shall hand over all the relevant Documents, lock and key, access control or password, or Company Disc, other storage devices or such other Documents and devices in his possession under the Policy. The Board may authorise such other person as it may deem fit as the Authorised Person.

**8. AUTHORITY TO MAKE ALTERAIONS TO THE POLICY:**

The Board is authorized to make such alterations to this Policy as considered appropriate, subject, however, to the condition that such alterations shall be inconsonance with the provisions of the Acts and Regulations.

**9. CONVERSION OF THE FORM IN WHICH THE DOCUMENTS ARE PRESERVED:**

The physical documents preserved may be converted, whenever required or felt necessary, into electronic form to ensure ease in maintenance of records and efficient utilization of space. This will be done after obtaining prior approval of the Board.

**10. AUTHENTICITY:**

Where a Document is being maintained both in physical form and in Electronic form, the authenticity with reference to the physical form should be considered for every purpose.

**11. DISCLOSURE / AMENDMENT:**

This policy as amended from time to time shall be made available at the website of the Company. The right to interpret/amend/modify this Policy vests in the Board of Directors of the Company.

## ANNEXURE A

### Records to be preserved permanently:

<b>Sl. No</b>	<b>Records</b>
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, 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, Charter, code 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.

## ANNEXURE B

### Records to be preserved for minimum period of eight years:

<b>Sl. No.</b>	<b>Records</b>
<b>1.</b>	Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act, 2013
<b>2.</b>	Notices, agenda and notes on agenda of board and committee meetings
<b>3.</b>	Register of Debenture Holders or any other security holders along with the index from the date of redemption of debentures or securities.
<b>4.</b>	Annual Returns as per Companies Act, 2013
<b>5.</b>	Register of Deposits as per Companies Act, 2013
<b>6.</b>	Register of Allotment (from the date of each allotment) as per Companies Act, 2013
<b>7.</b>	Annual financial statements including: - Annual accounts - Director's report - Auditors report
<b>8.</b>	Vouchers / Voucher register and books of accounts as defined under subsection 13 of section 2 of the Companies Act, 2013
<b>9.</b>	Income Tax Returns filed under Income Tax Act, 1961
<b>10.</b>	All notices in form MBP — 1 received from Directors and KMPs along with any amendment thereto
<b>11.</b>	Return of declaration in respect of beneficial interest in any share as per Companies Act, 2013
<b>12.</b>	Copy of newspaper advertisement or publications
<b>13.</b>	Records relating to Court Cases / CBI Cases / Police Cases/ Civil Suits/ Labor Court Cases/ Arbitration Cases.
<b>14.</b>	Compliance Reports received from any statutory authority
<b>15.</b>	Correspondences made with any statutory authority
<b>16.</b>	Register of Power of attorneys if any
<b>17.</b>	Forms and returns filed with RBI/MCA or with any other statutory authority
<b>18.</b>	Disclosure made under Regulation 30 of the Listing Regulations