



# **Policy for Preservation and Archival of Documents**



# IOL CHEMICALS AND PHARMACEUTICALS LIMITED

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## Policy Version Control:

Sr No.	Policy Version	Revised By	Revision Date	Approved By	Approval Date
1	1.0	-	-	Board	30/01/2016
2	2.0	Board	08/11/2023	Board	08/11/2023
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## I. Objective

The Companies Act, 2013 (the “**Act**”) as amended, read with the Rules framed thereunder and as per Regulation 9 and 30 (8) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “**Listing Regulations**”) imposed certain obligations and disclosures requirements on the listing companies including formulating and adopting the *Policy on Preservation and Archival of Documents* (the “**Policy**”) of the Company. Examples of such Documents are set out in annexures to this Policy.

This Policy requires the Company to maintain the documents either in physical form or electronic form or both as permitted under the applicable regulations, in perpetuity or for specified periods of time to ensure that they remain in good condition and secure.

## II. Definitions

- A. “**Documents**” means all papers, records, files, books, tapes, CDs, DVDs, electronic storage devices etc., required to be maintained under any law / regulation for the time being in force.
- B. “**Electronic Form/Mode**” 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 access to it.
- C. “**Preservation**” means maintenance of documents and files in usable form and prevent from being altered, damaged or destroyed.

## III. Preservation of documents

This policy sets the standards for managing, storing and preservation of documents of the Company and broadly classified in the following two categories:

- A. The documents of a permanent nature (listed in **Annexure-1**) shall be maintained and preserved permanently by the Company subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.
- B. The documents to be maintained and preserved for a specified time period after completion of the relevant transactions (listed in **Annexure-2**) shall be preserved by the Company for the term **not less than eight years** after completion of the relevant transactions subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.
- C. The documents which are not covered under above Annexures 1 & 2 (listed in **Annexure-3**) to be maintained and preserved for time-period specified therein.

## IV. Archival Policy

In accordance to the provisions of aforesaid listing regulation including Regulation 30(8), 46(2)(oa)(ii)(a), 51(3) and 87B(5), all such events or information which has been disclosed to stock exchange shall be displayed / hosted on the company website i.e. [www.iolcp.com](http://www.iolcp.com) for a minimum period of 5 years and thereafter shall be archived for the period of 1 (one) year.



## V. Maintenance of Documents

Every employee of the Company is responsible for making and keeping the documents to fully and accurately record the functions, activities, transactions and affairs of the Company with care and preserve them to avoid any damage before it's prescribed time limit like,

- A. **Digital documents** can be maintained in forms such as emails, web pages or database records, plus scanned versions of papers that have been digitized in business processes.
- B. **Physical documents** to be maintained in books and files.
- C. **All digital and physical records** to be saved at the registered office or such other place identified in this policy and no physical records can be migrated without permission of the respective authorized person the Company.

## VI. Roles and Responsibility

The respective authorized person of the Company shall be responsible for maintenance, preservation and destroying of the documents in respect of the areas of operations falling under the charge of each of them, in terms of this policy.

## VII. Archival of Electronic Documents

Electronic Documents shall be retained as if they were physical documents. Therefore, any electronic documents will be archived for the relevant periods of time as specified under any applicable laws and policy.

## VIII. Periodical review of the Policy by the Management

The Policy shall be reviewed periodically by the Managing Director, the Chief Financial Officer and the Company Secretary whenever laws are amendments or practical difficulties are encountered. They may also review the policy on document retention to comply with any local, state, central legislation that may be promulgated from time to time.

## IX. Destruction of Documents

After the expiry of the statutory retention period, preserved documents may only be destroyed or disposed off only with the approval of board on the recommendation of responsible / authorized person.

## X. General

Where the terms of this Policy differ from any existing or newly enacted law, rule, regulation, such law, rule, regulation will prevail over this Policy.

## XI. Board approval

The Policy was approved by the Board of Directors of the Company at its meeting held on 30/11/20216 and thereafter revised on 08/11/2023.

Documents preservation of which is permanent in nature

Sl. No.	Document	Person responsible for custody (Authorized person)	Reference of provision	Preservation Period
1	Copies of all <b>Incorporation documents</b> and information as originally filed under section 33 (incorporation) of The Companies Act, 1956	Company Secretary or any other person authorized by the Board for the purpose	Sec 7(4) of the Companies Act, 2013	Permanent
2.	<b>Register of Members</b> , as maintained by the RTA / depository under section 11 of the Depositories Act, 1996	Maintained by a depository	Rule 15(1) of the Companies (Management and Administration) Rules, 2014 read with section 88 of the Companies Act, 2013	Permanent
3.	<b>Register of Charges</b> in Form CHG-7	Company Secretary or any other person authorized by the Board for the purpose.	Rule 10(4) of the Companies (Registration of Charge) Rules, 2014	Permanent
4.	<b>Minutes</b> books of general meetings	Company Secretary or any director duly authorized by the Board for the Purpose	Rule 25(1)(e) of the Companies (Management and Administration) Rules, 2014	Permanent
5.	<b>Minutes</b> books of the Board and Committee Meetings	Company Secretary or any director duly authorized by the Board for the Purpose	Rule 25(1)(f) of the Companies (Management and Administration) Rules, 2014	Permanent
6.	<b>Register of loan / guarantee / security</b> or making an Acquisition of securities in form MBP-2	Company Secretary or any other person authorized by the Board for the purpose.	Rule 12(3) of the Companies (Meetings of Board and its Powers) Rules, 2014 read with Section 186 of Companies Act, 2013	Permanent
7.	<b>Register of Investments</b> held by company but not in its own name in form MBP-3	Company Secretary or if there is no company secretary, any director or any other officer authorized by the Board for the purpose.	Rule 14(3) of the Companies (Meetings of Board and its Powers) Rules, 2014 read with Section 187 of the Companies Act, 2013	Permanent
8.	<b>Register of contracts</b> or Arrangements in which directors are interested as per section 184 & 188 of Act in Form MBP-4	Company Secretary Or any other person Authorized by the Board for the Purpose	Rule 16(3) of the Companies (Meetings Of Board and its Powers) Rules, 2014 read with Section 189 of the Companies Act, 2013	Permanent
9.	Share certificate forms and related books and documents – <b>Disputed cases</b>	Company Secretary Or any other person Authorized by the Board.	Rule 7(3) of the Companies (Share Capital and Debenture) Rules, 2014	Permanent



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10.	<b>Property records</b> including purchase and sale deeds	Official(s) authorized by the Board / Managing Director	-	Permanent
11.	<b>Licenses &amp;</b> Statutory approvals	Officials authorized by the Board / Managing Director	-	Permanent
12.	<b>Statutory registers</b> and forms required under such other laws, if any.	Officials authorized by the Board / Managing Director	-	Permanent
13.	<b>Orders</b> issued by court / statutory bodies.	Officials authorized by the Board / Managing Director	-	Permanent
14.	<b>Intellectual Property Rights'</b> Certificates / Registrations like, Copyrights, Patents & Trademarks etc.	Officials authorized by the Board / Managing Director	-	Permanent

**Documents with preservation period of not less than eight years after completion of the relevant transactions**

Sl. No.	Document	Person responsible for custody	Reference of provision	Period
1.	<b>Instrument creating Charge or Modification</b> Thereon	Company Secretary any other person authorized by the Board for the purpose.	Rule 10(4) of the Companies (Registration of Charge) Rules, 2014	8 years from the date of satisfaction of charge by the company
2.	Copies of all <b>annual returns</b> prepared under section 92 and copies of all certificates and documents required to be annexed thereto	Company Secretary	Rule 15 (3) of the Companies (Management And Administration) Rules, 2014	8 years from the date of filing with the Registrar of Companies.
3.	All <b>notices in Form MBP-1 for disclosure of Concern / interest</b> received u/s 184 of the Companies Act, 2013 and Rule 9(1) the Companies (Meetings of Board and its Powers) Rules, 2014	Company Secretary or any other person Authorized by the Board for the purpose.	Rule 9(3) of the Companies (Meetings of Board and its Powers) Rules, 2014	8 years from the end of the financial year to which it relates
4.	The <b>attendance register of Board &amp; Committee Meetings.</b>	Company Secretary or where there is no Company Secretary, any other person authorized by the Board for this purpose	4.1.6 & 4.1.7 of Secretarial Standards -1	8 financial years from the date of last entry made therein and maybe destroyed hereafter with the approval of the Board.
5.	Office copies of <b>Board Meeting Notices, Agenda, Notes</b> on Agenda and other related papers of the company	Company Secretary or Where there is no Company Secretary, any other person authorized by the board for this purpose	8.2 of Secretarial Standards-1	As long as they remain current or for 8 financial years, whichever is later and may be destroyed thereafter with the approval of the Board
6.	copies of <b>general meeting Notices</b> , scrutinizers report and other related papers of Company	Company Secretary, in absence of Company Secretary, any other person authorized by the Board for this purpose	18.2 (Secretarial Standards-2)	As long as they remain current or for 8 financial years whichever is later
7.	The <b>postal ballot</b> and all other papers or registers relating to postal ballot including voting by electronic means <b>Books of Accounts</b>	Company Secretary or any other person authorised by the Board for the purpose, Managing director, the whole-time director in charge of finance, the Chief Financial Officer or any other person of	Rule 22 (11) of the Companies (Management and Administration) Rules, 2014. Section 128(6) of the Companies Act, 2013	As such no period specified, it is advisable to kept it for not less than 8 financial years. Relating to a period of not less



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		a company charged by the Board with the duty of complying with the provisions of this section		than 8 financial years immediately preceding a financial year.
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**Annexure-3**

The documents which are not covered under above Annexures 1 & 2 to be maintained and preserved for time-period specified therein.

Sl. No.	Document	Place of Preservation	Person responsible for custody	Reference provision	Period
1.	Books of Accounts & Income Tax Record	Registered Office	Chief Financial Officer	Section 128(6) of the Companies Act, 2013 and Section 149 of the Income Tax Act, respectively	Not less than 10 years from the date of ITR filing date for the relevant financial year.  [As within 10 years from the filing ITR date, Income Tax authorities can issue a notice to submit a pertinent record of the filing of the ITR within the specified deadline.]
2.	Any other registers or documents <b>required to be maintained under any laws</b> , for the time being in force (except as defined under above heads of all annexures)	Registered Office	Company Secretary	-	For the period prescribed under the respective particular law(s).
3.	Any other registers or documents <b>not required to be maintained under any laws.</b>	Registered Office	Company Secretary	-	It is advisable to kept it for not less than 10 years from the end of that transaction / purpose.
4.	Share certificate related <b>books and documents</b> (other than disputed cases)	Company Secretary or director authorised by the Board for the purpose.	Company Secretary	Rule 7 (3) The Companies (Share Capital and Debenture) Rules, 2014	30 years
5.	<b>Share certificates surrendered</b> to company.	Company Secretary or any other person authorised by the Board	Company Secretary	Rule 7 (3) the Companies (Share Capital and Debenture) Rules, 2014	3 years from the date on which they were surrendered.