

# MAN INFRACONSTRUCTION LIMITED

## POLICY ON PRESERVATION OF THE DOCUMENTS



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### BACKGROUND:

A policy on preservation of Documents (defined below) would ensure safekeeping of the records and safeguard the Documents from getting manhandled, while at the same time avoiding superfluous inventory of Documents. The Company, therefore, formulates this policy, in pursuance to Regulation 9 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Regulations"), on preservation of the Documents to aid the employees in handling the Documents efficiently and providing guidelines on how to identify documents that needed to be maintained and how long certain documents should be retained. It not only covers the various aspects on preservation of the Documents, but also the safe disposal/destruction of the Documents.

### DEFINITIONS:

1. **"Act"** means the Companies Act, 2013.
2. **"Applicable Law"** means any law, rules, circulars, guidelines or standards issued by Securities and Exchange Board of India, Ministry of Corporate Affairs and The Institute of Company Secretaries of India under which the preservation of the Documents has been prescribed.
3. **"Board"** means the Board of Directors of the Company or its Committee.
4. **"Company"** means Man Infraconstruction Limited.
5. **"Current Document(s)"** means any Document that still has an ongoing relevance with reference to any ongoing litigation, proceedings, complaint, dispute, contract or any like matter.
6. **"Document(s)"** refers to accounting records, books of accounts, financial statements, title documents, papers, notes, agreements, notices, advertisements, requisitions, orders, declarations, forms, correspondence, minutes, indices, registers and or any other record, required 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.
7. **"Electronic Record(s)"** means the electronic record as defined under clause (t) of subsection (1) of section 2 of the Information Technology Act, 2000.
8. **"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

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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.

9. **"Maintenance"** means keeping Documents, either physically or in Electronic Form.
10. **"Preservation"** means to keep in good order and to prevent from being altered, damaged or destroyed.
11. **"Regulations"** means the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.
12. **"Type of Records":**
  - Accounting and Finance records including Annual Financial statement;
  - Insurance Records;
  - Tax records;
  - Contracts entered into by the Company including Marketing Contracts;
  - Corporate Records including Certificate of Incorporation, Listing Agreement and other approvals from other statutory authorities;
  - Legal Files and Records;
  - Property Records;
  - Pension and retirement related Records;
  - Personnel, HR Records and Payroll Records;
  - Programs & Service Records;
  - Corporate Social Responsibility Records;
  - Correspondence and Internal Memoranda;
  - Electronic Documents including email retention and back up;
  - Miscellaneous Records;
  - Business Agreements;
  - Brands and Patents records and etc.

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

### COVERAGE:

This Policy is intended to guide the Company and its officers on maintenance of any Documents, their preservation and disposal.

### PRESERVATION PERIOD:

The preservation period starts with the conclusion of financial year, in which the document has been formed or the last entry was made; the preservation period of agreements starts with the end of the financial year in which the agreement period expires.

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For determining the preservation period, the records are indicatively categorized into following categories:

Category & Description	Period of Preservation
Records/documents with short reference value – i.e. Records, which are to be preserved for a short period for enquiry, evidence, verification, evaluation, etc.	Less than 8 years
Records/documents required to be maintained as per statutory requirements and having higher reference value – i.e. records having contractual/legal implications, which need to be preserved for a prescribed periods per statutory requirement; and records, which need to be, preserved for a particular period according to Company's own reference needs.	Documents to be preserved for a period of 8 to 12 years
Records which will have a permanent value for the Company even after the expiry of legal preservation period.	Permanent
Records which are required for adducing evidence in judicial or quasi-judicial or other dispute redressal forum	Till the time the matters are finally disposed of.

Notwithstanding the general guidelines, care should be taken by the respective departments to ensure that records of special nature such as unsatisfied claims by or against the Company, suits pending in courts, tribunals, quasi-judicial for a and other mediation and alternate dispute fora, industrial disputes, etc. are preserved according to specific needs and even beyond the prescribed period.

Also, in the case of statutory records such as licenses, certificates, sanctions, approvals, etc. from Government/ Statutory Bodies, care should be taken to maintain and preserve the records in accordance with the specific guidelines/instructions, if any, by the issuing authority.

### 1. ACCOUNTING AND FINANCE RECORDS INCLUDING ANNUAL FINANCIAL STATEMENT RESPONSIBILITY:

RECORD TYPE	RETENTION PERIOD
Accounts Payable ledgers and schedules	8 Years
Accounts Receivable ledgers and schedules	8 Years
Annual Audit Reports and Financial Statements, Tax and Vat Audit	Permanent
Bill of entries	Permanent
Business agreements	Permanent
Brands and Patents	Permanent

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### 2. INSURANCE RECORDS:

RECORD TYPE	RETENTION PERIOD
Annual Loss Summaries	8 Years
Audits and Adjustments	8 Years
Claim Files (Including correspondence, medical records, injury documentation, etc.	Permanent
Group Insurance Plans – Active Employees	8 Years
Group Insurance Plans – Retirees	Permanent
Insurance Policies for the Company	Permanent
Journal Entry Support Data	8 Years
Releases and Settlements	Permanent

### 3. TAX RECORDS:

RECORD TYPE	RETENTION PERIOD
Tax-Exemption Documents and related correspondence	Permanent
Excise Tax records	Permanent
Tax-Exemption Documents and related correspondence	Permanent
Excise Tax records	Permanent
Payroll Tax records	8 Years
Tax Bills, Receipts, Statements	8 Years
Tax Returns – Income, Franchise, Property	Permanent
Tax work paper packages – Originals	8 Years
Sales Tax Records	8 Years
Annual Information Returns – State and Central	Permanent
Service Tax Records	8 Years

### 4. CONTRACTS ENTERED INTO BY THE COMPANY INCLUDING MARKETING RECORDS RESPONSIBILITY:

RECORD TYPE	RETENTION PERIOD
Contracts and Related Correspondence (including any proposal that resulted in the contract and all other supportive Documents	5 Years

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### 5. CORPORATE RECORDS INCLUDING CERTIFICATE OF INCORPORATION, LISTING AGREEMENT AND OTHER APPROVALS FROM OTHER STATUTORY AUTHORITIES:

RECORD TYPE	RETENTION PERIOD
Corporate Records (certificate of incorporation, commencement of business, listing agreement, common seal, minutes book of board and committees thereof, annual reports originals, statutory registers, etc.)	Permanent
License and Permits, Industrial entrepreneurial Memorandum, and other statutory approvals	Permanent
MCA Filings and Stock Exchange listings in physical and Electronic form	5 years from date of filing
Material disclosures hosted on the website of the Company	Permanent

### 6. LEGAL FILES AND RECORDS:

RECORD TYPE	RETENTION PERIOD
Legal Memoranda and Opinions	3 years after the closure of the matter
Litigation files	1 year after expiration of disposal of the case
Court Orders	Permanent
All correspondences exchanged with government authorities/ regulators such as SEBI, RBI and MCA	Permanent

### 7. PROPERTY RECORDS:

RECORD TYPE	RETENTION PERIOD
Correspondence, Property Deeds, Assessments, Licenses, Rights of Way	Permanent
Original Purchase / Sale Deeds	Permanent
Original Lease Agreements	3 years after expiration of the lease

### 8. PENSION AND RETIREMENT RELATED RECORDS:

RECORD TYPE	RETENTION PERIOD
Retirement and Pension Records	Permanent

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### 9. PERSONNEL, HR RECORDS AND PAYROLL RECORDS:

RECORD TYPE	RETENTION PERIOD
Personnel Files of individual employees	Permanent
Commission / Bonuses / Incentives / Awards	8 years
Employee Earnings Records	3 years after termination of service of employment
ESOPs (including details of granting, vesting and exercise of options)	Permanent
Employee Handbook & Induction Manual	Permanent
Employee Medical Records	3 years after termination of service of employment
Attendance records, application forms, job or promotion records, performance evaluations, termination papers, test results, training and qualification records, enquiry related papers	3 years after termination of service of employment
Employment Contracts – Individual	3 years after termination of service of employment
Correspondence with Employment Agencies and Advertisements for job openings	3 years
Job Description	3 years after superseding the earlier document
Employee Deduction Authorization	3 years after termination of service of employment
Payroll Deductions	3 years after Doc – 6 termination of service of employment
Labour Distribution Cost Records including details regarding gratuity and retiral disbursements	3 years after termination of service of employment
Payroll Registers (Gross and Net)	3 years after termination of service of employment
Time Cards / Sheets	2 years
Unclaimed Wage Records	3 years
Leave Records	2 years after the relevant period

### 10. PROGRAMS & SERVICE RECORDS:

RECORD TYPE	RETENTION PERIOD
Attendance Records	3 years
Program statistics, etc.	3 years
Research & Publications	Permanent

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### 11. CORPORATE SOCIAL RESPONSIBILITY RECORDS:

RECORD TYPE	RETENTION PERIOD
Records on CSR Projects(including amount Permanent Doc – 1 budgeted, spent and balance if any) projects undertaken and progress thereon	Permanent

#### MODES OF PRESERVATION:

- The Documents may be preserved in:
  - a) Physical form;
  - b) Electronic form.
- The preservation of Documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the Documents.

#### RESPONSIBILITY:

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

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

#### 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.

#### DISCLOSURE OF THE POLICY:

The Company shall disclose this Policy on its website. The necessary disclosure, if any, about the Policy will also be made as per the requirements of SEBI LODR Regulations, 2015 and the Companies Act 2013.

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### FREQUENCY OF REVIEW OF THE POLICY:

The Board, is authorized to review/ change/amend this policy from time to time at its sole discretion and/or in pursuance of any amendments made in the Companies Act, 2013, SEBI LODR Regulations, 2015 and etc.

This Policy is intended to be in conformity with the SEBI LODR Regulations, 2015 as on the date of its adoption. However, if due to subsequent modifications in the SEBI LODR Regulations, 2015, the Act or any other applicable law, a provision of this Policy or any part thereof becomes inconsistent with the SEBI LODR Regulations, 2015, the Act, or any other applicable law, then the provisions of such laws, Listing Regulations as modified, shall prevail.

Description	Adoption Date	Approval by
Adoption of Revised Policy	20.05.2025	Board of Directors