

Manipal Health Enterprises Limited

POLICY ON PRESERVATION AND ARCHIVAL OF DOCUMENTS

1. BACKGROUND

The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “**SEBI Listing Regulations**”) *inter alia* mandate listed entities to frame policy(s) for preservation and archiving of documents.

2. PURPOSE

The Corporate records of Manipal Health Enterprises Limited (“the Company”) are important assets of the Company. It is the duty of every employee to keep the records in such a manner that the same is retrievable when needed and maintained in good condition and preserved till such time as mentioned below.

The purpose of this document is to formulate a policy for preservation and archival of documents in accordance with Regulation 9 and 30 of the SEBI Listing Regulations to provide a framework for their adequate protection and preservation and archival as per Applicable Laws (*defined below*).

3. DEFINITIONS

“**Applicable Laws**” means securities laws as defined under Regulation 2(1)(zf) of the SEBI Listing Regulations and other laws and statutes applicable to the Company, mandating preservation of documents.

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

“**Company**” means Manipal Health Enterprises Limited.

“**Company Secretary and Compliance Officer**” means the company secretary and compliance officer appointed by the Board.

“**Document/s**” includes all papers, documents, agreements, filings, forms, memos, correspondences, records, files, books, etc., of the Company in physical or electronic forms.

“**Key Managerial Personnel**” or “**KMP**” shall mean as defined in sub-section (51) of section 2 of the Companies Act, 2013;

“**Policy**” means this policy on preservation and archival of documents formulated by the Company.

“**Stock Exchanges**” means the BSE Limited and the National Stock Exchange of India Limited.

4. SCOPE

All documents of the Company shall be maintained in compliance with the requirements of the Applicable Laws, including the SEBI Listing Regulations. The preservation of the documents shall be as per the periodicity stated in the Annexures to the Policy.

5. CLASSIFICATION OF DOCUMENTS

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

- (i) Documents which need to be preserved permanently by the Company (as provided in **Annexure A** to this Policy) 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.

- (ii) Documents with a preservation period of not less than the 8 years stipulated in the SEBI Listing Regulations and other laws and statutes applicable to the Company from time to time after completion of the relevant transactions (as provided in **Annexure B** to this Policy) 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. This is currently eight (8) years.

6. MODES OF PRESERVATION

- The Documents may be preserved either in physical form or electronic form.
- The officer(s) of the Company who is / are generally expected to observe the compliance of requirements of Applicable Laws shall be the person(s) responsible to preserve the Documents (authorised person).
- 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.
- The preserved Documents must be accessible at all reasonable times. Access may be controlled by the authorised person for preservation, to ensure integrity and confidentiality of the Documents and prohibit unauthorised access.
- The Company shall make appropriate provisions for back up of all Documents preserved both physically and electronically.

7. DESTRUCTION OF DOCUMENTS

The documents of the Company which are no longer required as per the Annexure B may be destroyed. The concerned officer may direct employees in charge from time to time to destroy the documents which are no longer required as per Annexure B. The details of the documents destroyed by the Company shall be recorded in the Register of Disposal of Records to be kept by employees who are disposing the documents in the format prescribed in Annexure C. The entries in register shall be authenticated by the Authorised Person. This applies to both physical and electronic Documents.

8. Archival Process

- i. All the relevant disclosures of information and events communicated to the Stock Exchanges under Regulation 30 of the SEBI Listing Regulations will be hosted on the website of the Company under the section titled “*Investor Relations*” for a period of five years, and thereafter the same shall be archived so as to be available for retrieval for such period as may be decided by the KMP of the Company.
- ii. Subsequently, anyone intending to review archived information and events communicated to the Stock Exchanges may write to the Company Secretary and Compliance Officer of the Company.
- iii. Every Function/Unit shall identify the documents and records required to be maintained and preserved and shall be responsible for archiving the same as per this Policy. Every Function/Unit shall follow the established procedure of archiving of documents and records and ensure ease of retrieval of such documents and records.
- iv. The documents and records may be archived in physical and/or electronic mode and shall be stored in the premises of the Company or with an approved warehousing agency in case of physical documents and on the server of the Company and/ or the server of any third-party vendor/ service provider in case of electronic documents having appropriate security and safety measures.
- v. This policy will be periodically reviewed and amended based on any changes in the laws, rules and regulations applicable to the Company from time to time or changes in internal processes. Any subsequent amendment/modification in the Companies Act 2013, or the Rules framed thereunder or the SEBI Listing Regulations and/or any other laws in this regard, the statutes would prevail over the Policy and shall automatically apply to this Policy.

9. REVIEW

This Policy may be reviewed and amended from time to time by the Board, in line with the changing regulatory requirements, or in case the Company faces any practical difficulties in implementing the Policy.

10. COMPLIANCE

All employees of the Company are required to comply with the provisions of this Policy. Failure to comply by any employee of the Company with this Policy may result in disciplinary action by the Company, including suspension or termination of employment.

Any queries regarding this Policy may be referred to the responsible person, who is in charge of administering, enforcing and updating this Policy. Any subsequent amendment/modification in the Companies Act 2013, or the Rules framed thereunder or the SEBI Listing Regulations and/or any other laws in this regard, the statutes would prevail over the Policy and shall automatically apply to this Policy.

11. INTERPRETATION

In any circumstance where the terms of this Policy are inconsistent with any existing or newly enacted law, rule, regulation or standard governing the Company, the said law, rule, regulation or standard will take precedence over this Policy.

12. EFFECTIVE DATE

This policy will be effective from the date of conversion of the Company from Private limited to Public Limited.

Annexure A

Documents / Record whose preservation shall be permanent in nature

Sl. 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, debenture-holders, if any or other security holders, if any.
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 disposal of records.
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 of the Company framed under various regulations.
13.	Annual Reports of the Company.
14.	Material Agreements of the Company.
15.	Such other records as may be required under any law from time to time.

Annexure B

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

Sl. 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.	Annual financial statements including: - Annual accounts - Directors report - Auditors report
6.	Books of accounts including Vouchers / Voucher register as defined under the Companies Act.
7.	Income Tax Returns filed under Income Tax Act, 1961.
8.	All notices in form MBP-1 received from Directors and KMPs along with any amendment thereto.
9.	Return of declaration in respect of beneficial interest in any share as per Companies Act.
10.	Copy of newspaper advertisement or publications.
11.	Compliance Reports received from any statutory authority.
12.	The postal ballot and all other papers or registers relating to postal ballot including voting by electronic means.
13.	Disclosure/Return filed under SEBI Listing Regulations.
14.	Office Copies of Notices, Agenda, Notes on Agenda of Board Meetings and Board Committees and other related papers.

15.	Office Copies of Notices, Scrutinizer's Report and related papers regarding General Meetings (including AGM).
16.	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.

Annexure C

Register of disposal of records

Particulars of Documents destroyed	Date and mode of destruction	Initials of the authorised person