



POLICY ON PRESERVATION OF DOCUMENTS

Pursuant to Regulation 9 of the Securities and Exchange Board of India, (Listing Obligations and Disclosure Requirements) Regulations, 2015

1. LEGAL FRAMEWORK

Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) imposed certain obligations and disclosure requirements on all listed entities, one of the common obligations for all listed entities pursuant to Regulation 9 being to formulate and put in place a policy for preservation of documents.

The Board of Directors of Mazda Limited (“the Company”) is required to formulate a policy for “Preservation of Documents” to comply with the requirements of Regulation 9 of the Listing Regulations.

2. EFFECTIVE DATE

The Policy shall be effective from 1st day of December, 2015

3. DEFINITIONS

“**Act**” means the Companies Act, 2013 and rules made there under, as amended from time to time.

“**SEBI Regulations**” shall mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as may be amended from time to time.

“**Company**” means Mazda Limited.

“**Document**” includes summons, notice, requisition, order, declaration, form and register, whether issued, sent or kept in pursuance of this Act 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, micro film, computer generated micro fiche or similar device.

4. OBJECTIVE OF POLICY

This Policy mechanism provides the comprehensive framework for preservation of documents for a specified period of time to achieve the following objectives:

- a) Effective corporate governance and risk management;
- b) Effective information of management to support the work of the administrations and provision of continued access to it at times when needed;
- c) Systematic disposal/destruction of Company's non-current records that have outlived their administrative usefulness.
- d) Identification of the Company's records that are of continuing administrative and historical value to warrant their transfer to and preservation in the Company's Archives

5. Scope

This policy sets the standards for managing, storing and preservation of documents of the Company 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.

Provided that all such modifications, amendments, additions, deletions in the documents shall also be preserved permanently by the Company.

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.

Provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved for a term not less than eight years.

Provided further that the Company may keep the documents as specified above in an electronic mode.

6. PRESERVATION LOCATION

As mandated by the Companies Act, 2013 or under any other statute, certain records shall be located at the Registered Office of the Company. The records for which no specific place has been specified under any statute may be maintained at the corporate office of the Company or at any other place as may be, decided by the officers of the Company considering their utilization and usefulness.

7. MODE OF PRESERVATION

Records/documents may be preserved either physically or in electronic form.

8. DESTRUCTION OF DOCUMENTS

After the expiry of the statutory retention period, the preserved documents may be destroyed in such mode under any instructions approved by the department head(s). Destruction of documents as a normal administrative practice will also be followed for the records which are duplicate/unimportant/irrelevant.

This applies to both Physical and Electronic Documents.

9. REVIEW OF THE POLICY

This policy shall be subject to review by the Board as may be deemed necessary and in accordance with any regulatory amendments

10. AMENDMENTS

The Board may subject to the applicable laws amend any provision(s) or substitute any of the provision(s) with the new provision(s) or replace this policy entirely with a new policy. However, no such amendment or modification shall be inconsistent with the applicable provisions of any law for the time being in force.

Annexure 1

Documents whose preservation shall be permanent in nature:

Sr. No	Nature of Document(s)
1.	Registration Certificates
2.	Statutory Registers required under applicable laws
3.	Audited financial statements
4.	Certificate of incorporation
5.	Certificate for commencement of business
6.	Memorandum and Articles of Association
7.	Agreements made by the Company with Stock Exchanges, Depositories, etc.
8.	Authorization / licenses obtained from any statutory authority
9.	Policies of the Company framed under various regulations
10.	Register of Contracts as per Companies Act, 2013
11.	Register of Charges as per Companies Act, 2013
12.	Register of Investments as per Companies Act, 2013
13.	Register of disposal of records

14.	Files relating to premises viz. Title Deeds/Lease Deeds of owned premises/land and building, etc. and related Ledger / Register
15.	Minute Books of General Meetings, Board and Committee Meetings as per Companies Act, 2013
16.	Register and Index of Members, debenture-holders, if any or other security holders, if any

Annexure 2

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

Sr. No	Nature of Document(s)
1.	Annual Return(s)
2.	Personnel Documents
3.	Insurance Policies/ Claims under various policies
4.	Correspondences with Departments/shareholders
5.	Non-Statutory Registers/Documents
6.	Films, Videos, CDs, DVDs, tapes etc.
7.	Compliance Reports received from any statutory authority
8.	Copy of newspaper advertisement or publications
9.	Annual financial statements including: - Annual accounts -Directors report -Auditors report
10.	Vouchers / Voucher register and books of accounts as defined under sub-section-13 of section- 2 of the Companies Act, 2013
11.	Income Tax Returns filed under Income Tax Act, 1961
12.	All notices in form MBP – 1 received from Directors and KMPs alongwith any amendment thereto
13.	Forms and returns filed with RBI/MCA or with any other statutory authority