

SMPP

PROTECTING THOSE WHO PROTECT US

SMPP LIMITED

POLICY ON PRESERVATION AND ARCHIVAL OF
DOCUMENTS

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1. BACKGROUND

The Securities and Exchange Board of India vide its notification dated September 2, 2015 issued the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“**SEBI Listing Regulations**”) inter alia mandate listed entities to frame Policy(s) for preservation and archiving of Documents.

Further, Regulation 30(8) of the SEBI Listing Regulations refers to an archival Policy as per which, all events or information which has been disclosed to stock exchange(s) under Regulation 30 of the SEBI Listing Regulations, shall be hosted on the website of SMPP Limited (formerly known as SMPP Private Limited) (hereinafter referred to as ‘**the Company**’) for a minimum period of five years and thereafter as per the archival Policy of the Company.

The purpose of this Document is to formulate a Policy for preservation of Documents in accordance with Regulation 9 of the SEBI Listing Regulations to provide a framework for their adequate protection and preservation as per applicable laws, and for archival of the disclosures made on the website for information and events communicated to the stock exchanges under Regulation 30 of the SEBI Listing Regulations.

2. SCOPE AND APPLICABILITY

All Documents of the Company shall be maintained in compliance with the requirements of the applicable laws, including the SEBI Listing Regulations. Preservation and Archival of the Documents shall be as per the Policy.

3. DEFINITIONS

- a) **Applicable laws** mean the SEBI Listing Regulations and the applicable provisions of Companies, 2013, as amended along with the rules framed thereunder.
- b) **Authorized Person means** the officer(s) of the Company who is/are generally expected to observe the compliance of requirements of applicable law shall be the person(s) responsible to preserve the Documents.
- c) **Board** means Board of Directors of the Company as constituted from time to time.
- d) **Company Secretary and Compliance Officer** means the Company Secretary and Compliance Officer appointed by the Board.
- e) **Document/s** includes all papers, Documents, agreements, filings, forms, memos, correspondences, emails, records, files, books, etc., of the Company in physical or electronic forms.
- f) **Policy** means this Policy on Preservation and Archival of Documents formulated by the Company.
- g) **SEBI Listing Regulations** means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

4. CLASSIFICATION OF DOCUMENTS

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

- a. The list of Documents which shall be permanently preserved is given in Annexure A to this Policy. The Company shall permanently preserve these Documents 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.
- b. The list of Documents which shall be preserved for a period not less than 8 years after completion of the relevant transaction is given in Annexure B to this Policy. The said Documents shall be preserved 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.

5. MODES OF PRESERVATION

The Authorized Person shall:

- a) preserve the Documents either in physical form or electronic form;
- b) preserve the Documents 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;
- c) ensure that the preserved Documents are accessible at all reasonable times;
- d) control access for preserved Documents, to ensure integrity and confidentiality of the Documents and prohibit unauthorised access;
- e) make appropriate provisions for back up of all preserved Documents, both physically and electronically.

6. DESTRUCTION OF DOCUMENTS

After the expiry of the retention period, the Authorized Person may destroy the preserved Documents in such a mode as deemed fit. The Chief Executive Officer and Managing Director of the Company shall approve the destruction of such Documents. The Authorized Person shall maintain a register of disposal of records, with details of Documents destroyed in the format prescribed in the guidance manual. This applies to both physical and electronic Documents.

7. ARCHIVAL POLICY

- a) The Company will host all the relevant disclosures of information and events communicated to the stock exchanges under Regulation 30 of the SEBI Listing Regulations on the website of the Company under the section entitled ["Investor Relations"] for a period of five years and thereafter the same shall be archived for retrieval for such period as decided by the Chief Executive Officer and Managing Director of the Company. (Refer Annexure C)
- b) 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.
- c) 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.
- d) Adoption of this Policy shall be communicated to the stock exchange(s) where the Company's equity shares are listed. This Policy shall also be disclosed on the website of the Company.

8. AMENDMENT

Any change in the Policy shall be approved by the Board. The Board shall have the right to withdraw and/or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to

time, and the decision of the Board in this respect shall be final and binding. Any subsequent amendment/modification in the Act or the rules framed thereunder or the SEBI Listing Regulations and/or any other laws in this regard shall automatically apply to this Policy.

9. COMPLIANCE

The Authorized person shall be responsible for supervision of the Policy. Any queries regarding the Policy shall be referred to the Authorized Person, who is in charge of administering, enforcing and updating the Policy.

10. 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.

11. VERSION HISTORY

Version	Approval date	Revision date	Description
Version 1	October 05, 2024	-	Original Policy

ANNEXURE A

Documents / Record whose preservation shall be permanent in nature

S. 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.	Files relating to premises viz. Title Deeds/Lease Deeds of owned premises/land and buildings etc. and related Ledger / Register
10.	Authorization / licenses obtained from any statutory authority
11.	Policies of the Company framed under various regulations
12.	Register of disposal of records
13.	Material Agreements of the Company
14.	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.

S. 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 amendments 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

List of Documents available on the website of the Company.

S. No.	Documents / Records
1.	Basic information about the Company including the details of its businesses;
2.	All information and/or Documents required to be posted on the website as specified in the Companies Act, 2013 and/or Regulation 46(2)/Regulation 30 of the SEBI (LODR) Regulations, 2015
3.	All Documents required to be filed with Stock Exchanges under aforesaid Regulations.
4.	Any changes in the content shall be updated within 2 working days on the website.
5.	Schedule of Analyst or Institutional Investor meet and presentations made by the Company to them.
6.	The information/Documents provided on the website shall be for current financial year & for preceding five financial years.