

Policy on Preservation and Archival of Documents

1. OBJECTIVE:

Pursuant to Regulation 9 and Regulation 30(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), listed entities are required to formulate and adopt a Policy on Preservation and Archival of Documents (“Policy”). In compliance with these requirements, and to support the efficient and effective functioning of the Company, this Policy is being implemented.

The Policy sets out the framework for the preservation of documents, whether in physical or electronic form, in accordance with applicable laws. It categorizes records to be preserved either permanently or for a specific period, as required under relevant regulations or internal guidelines. Furthermore, the Policy outlines the process for archiving all disclosures made on the Company’s website, ensuring that such information remains accessible for a prescribed duration and is systematically removed or archived thereafter in compliance with Regulation 30(8) of the Listing Regulations

2. DEFINITIONS:

“Act” means the Companies Act, 2013 including any amendment or modification thereof read with rules related thereto

“Board” means the Board of Directors of the Company

“Company” means “SPML Infra Limited

“Compliance officer” means the Company Secretary who is responsible to perform its duties under Section 205 of the Companies Act, 2013 read with Regulation 6 of the SEBI (LODR) Regulations, 2015. However, Company may appoint any other person as Compliance officer in the absence of the Company Secretary of the Company or in addition to the Company secretary of the Company.

“Director” means a person as defined in Section 2(34) of the Companies Act, 2013 and presently as appointed as Director of the Company.

“Documents” means all business records of the Company in written, printed and recorded matter and 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.

“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.

“Financial Year” shall have the same meaning as assigned to it under Section 2(41) of the Companies Act, 2013

“Policy” means the Policy on Preservation and Archival of documents

“Preservation” means maintenance of documents and files in usable form and prevent from being altered, damaged or destroyed

3. 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:

The documents of a permanent nature (**listed as Category-A**) 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.

The documents to be maintained and preserved for a specified time period after completion of the relevant transactions (**listed as Category-B**) 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.

The documents which are not covered under above category A and B (**listed as Category-C**) to be maintained and preserved for time-period specified therein

4. ARCHIVAL POLICY FOR WEBSITE DISCLOSURES:

As per Regulation 30(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, all material disclosures made to stock exchanges shall be hosted on the Company's website for a minimum period of 5 years and thereafter shall be archived for the further period of 1 year.

5. DESTRUCTION OF RECORDS:

The records of the Company may be destroyed once the said documents, files, papers, data, information or records are kept in archived for the minimum period of 1 year, the same shall be destroyed only, if the Board of Directors of the Company approves the same in presence of two witness authorized by the Managing /Whole Time Director. The Company shall maintain a proper register containing the details of the records destroyed.

6. MODE OF PRESERVATION:

Documents may be preserved in physical or electronic form. Electronic records shall be backed up and stored securely to prevent unauthorized access or loss. Further, 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.

7. AUTHORITY AND RESPONSIBILITY:

The Company Secretary and Compliance Officer shall be responsible for the implementation of this policy. Further, Departmental heads 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, as per this policy.

8. AMENDMENTS:

This policy can be amended by the Board of Directors, anytime as and when may be deemed fit. In case of any amendment(s), clarification(s), circular(s) etc; issued by the relevant authorities then the newly enacted amendment(s), clarification(s), circular(s) etc; will prevail over this policy.

Category-A

Documents preservation of which is permanent in nature

Sl. No.	Document	Reference of provision	Preservation Period
1	Copies of all Incorporation documents and information as originally filed under section 33 (incorporation) of The Companies Act, 1956	Sec 7(4) of the Companies Act, 2013	Permanent
2.	Register of Members, as maintained by the RTA/ depository under section 11 of the Depositories Act, 1996	Rule 15(1) of the Companies (Management and Administration) Rules, 2014 read with section 88 of the Companies Act, 2013	Permanent
3.	Register of Charges in Form CHG-7	Rule 10(4) of the Companies (Registration of Charge) Rules, 2014	Permanent
4.	Minutes books of general meetings	Rule 25(1)(e) of the Companies (Management and Administration) Rules, 2014	Permanent
5.	Minutes books of the Board and Committee Meetings	Rule 25(1)(f) of the Companies (Management and Administration) Rules, 2014	Permanent
6.	Register of loan / guarantee / security or making an Acquisition of securities in form MBP-2	Rule 12(3) of the Companies (Meetings of Board and its Powers) Rules, 2014 read with Section 186 of Companies Act, 2013	Permanent
7.	Register of Investments held by company but not in its own name in form MBP-3	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.	Register of contracts or Arrangements in which directors are interested as per section 184 & 188 of Act in Form MBP-4	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 – Disputed cases	Rule 7(3) of the Companies (Share Capital and Debenture) Rules, 2014	Permanent
10.	Property records including purchase and sale deeds	-	Permanent
11.	Licenses & Statutory approvals	-	Permanent
12.	Statutory registers and forms required under such other laws, if any.	-	Permanent
13.	Orders issued by court / statutory bodies.	-	Permanent
14.	Intellectual Property Rights' Certificates / Registrations like, Copyrights, Patents & Trademarks etc.	-	Permanent

Category-B

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

Sl. No	Document	Reference of provision	Period
1.	Instrument creating Charge or Modification thereon	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 annual returns prepared under section 92 and copies of all certificates and documents required to be annexed thereto	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 notices in Form MBP-1 for disclosure of Concern / interest received u/s 184 of the Companies Act, 2013 and Rule 9(1) the Companies (Meetings of Board and its Powers) Rules, 2014	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 attendance registers of Board & Committee Meetings	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 Board Meeting Notices, Agenda, Notes on Agenda and other related papers of the company	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 general meeting Notices , scrutinizers report and other related papers of Company	18.2 (Secretarial Standards-2)	As long as they remain current or for 8 financial years whichever is later
7.	The postal ballot and all other papers or registers relating to postal ballot including voting by electronic means Books of Accounts	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 than 8 financial years immediately preceding a financial year.

Category-C

The documents which are not covered under above Category A & B to be maintained and preserved for time-period specified therein

Sl. No	Document	Reference of provision	Period
1.	Books of Accounts & Income Tax Record	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 filling date for the relevant financial year. (As within 10 years from the filing ITR date, Income Tax authorities may re-open the file, if they deem fit.)
2.	Any other registers or documents required to be maintained under any laws , for the time being in force (except as defined under above heads of all categories)	-	For the period prescribed under the respective particular law(s).
3.	Share certificate related books and documents (other than disputed cases)	Rule 7 (3) of The Companies (Share Capital and Debenture) Rule, 2014	30 years
4.	Share Certificates surrendered to company	Rule 7 (3) of The Companies (Share Capital and Debenture) Rule, 2014	3 years from the date on which they were surrendered