

SMVD POLY PACK LIMITED**POLICY FOR PRESERVATION OF
DOCUMENTS****I. OBJECTIVE:**

In accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “Listing Regulations”), the Company has formulated this Policy for Preservation of Documents. The Listing Regulations, including and not limited to Regulation 9 inter alia, contain provisions for Preservation of Documents. Accordingly, the Board of Directors of the Company at its meeting held on 29th August, 2022 has approved this Revised Policy on Preservation of Documents. The Policy contains guidelines for maintenance, preservation and disposal of Documents and Records of the Company. The Policy shall be effective from 29th August, 2022 and shall supersede all the earlier policies formulated by the Company in this regard.

II. SCOPE:

The Policy will help systematic identification, categorization, maintenance, review, retention and destruction of documents received or created in the course of business of the Company. It contains the guidelines on how to identify Documents that need to be maintained, how long certain Documents should be retained, how and when those Documents should be disposed of, or archived if no longer needed.

The Policy shall apply to all Documents and Records, statutory or otherwise generated during the course of operations of the Company.

III. DEFINITIONS:

“**Act**” means the Companies Act, 2013.

“**Applicable Law**” means any law, rules, circulars, guidelines, or standards issued by Securities 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.

“**Authorised Person**” means any person duly authorised by the Board.

“**Document**” means and includes written, printed, or electronic matter that provides information or evidence or that serves as an official record of the Company including but not limited to books of accounts, deeds, vouchers, writings, documents, minutes, registers summons, notice, requisition, order, declaration, form, records, whether issued, sent or kept in pursuance of the Companies Act 2013 or previous company law or under any other law for the time being in force or otherwise, maintained by the Company.

“**Record**” means and includes matter in written, electronic, photographic, audio-visual or stored in any other form that serves as an official record of the Company.

IV. CLASSIFICATION OF DOCUMENTS AND RECORDS:

- i. Category A – Documents and Records which are required to be preserved by virtue of applicable laws and regulations shall be covered by Category A.
- ii. Category B - Documents and Records which are required to be preserved for a period of not less than eight years after completion of the relevant transactions shall be covered by Category B.
- iii. Category C – Documents and Records which do not fall under Category (A) or Category (B) shall be covered by Category C.

V. PRESERVATION OF DOCUMENTS AND RECORDS:

Documents to be maintained under this Policy shall be preserved in physical or in Electronic Form/ Mode as per the provisions of the applicable laws.

The relevant Head of Departments of the Company shall be the Authorised person responsible to ensure the maintenance and preservation of Documents and Records as under:

- a. Category A – It shall be preserved either permanently or for such periods as may be mandated by applicable laws from time to time.
- b. Category B - The Documents and Records to be covered under Category B shall be determined by the relevant Head of Departments of the Company from time to time.
- c. Category C - Subject to Clause V(a) and (b), Documents and Records covered by Category C shall be preserved as per the standard operating procedures laid down by the Company which is applicable to the respective Departments.

In the case of pending matters/litigation/disputes, the documents shall be preserved till the resolution of pending matter/litigation/dispute.

VI. CUSTODY OF THE DOCUMENTS & RECORDS:

Subject to the Applicable Law, the custody of the documents shall be with the Authorised Person. Where the Authorised Person tenders resignation or is transferred from one location to another, such Person shall hand over all the relevant Documents, lock and key, access control or password, other storage devices or such other Documents and devices in his possession under the Policy. The Board may authorise such other person as it may deem fit as the Authorised Person.

VII. ARCHIVAL OF DOCUMENTS:

The Documents mentioned in paragraph V above shall be preserved/archived in the following manner:

Documents maintained in physical form:

- a) All Documents pertaining to current financial year and for one preceding financial year shall be kept readily available and maintained in such a manner that their retrieval is easy and quick.
- b) All Documents for periods prior to one preceding financial year shall be kept in good condition at least up to minimum period specified for their preservation in Schedule I, II & III aforesaid. The said records shall also be maintained in such a manner that their retrieval is easy and quick.

Documents maintained in electronic form:

- a) All Documents pertaining to current financial year and for one preceding financial year shall be maintained on server and backup be maintained at least every week on scheduled time and day. These should be maintained in such a manner that their retrieval is easy and quick.
- b) All Documents for periods prior to one preceding financial year shall be maintained on server, in good condition at least upto minimum period specified for their preservation in Schedule I to II & III aforesaid. The said records shall also be maintained in such a manner that their retrieval is easy and quick.

Documents on the website of the Company:

After the expiry of five financial years preceding the current financial year, the Documents shall be removed from the main website. The backup of said Documents shall be maintained/preserved in the server for a minimum additional period of 6 months and after expiry of the said period of 6 months, the same shall be permanently removed from the server as per the policy for destruction of Documents mentioned herein.

VIII. DISPOSAL OF DOCUMENTS AND RECORDS:

The Documents and Records whose preservation are no longer necessary or mandatory in terms of this Policy may be discarded or disposed off in accordance with procedure specified by applicable law in this behalf and where no such procedure is specified, then in accordance with the standard operating procedures applicable to the respective departments.

The documents as specified in this Policy, kept by the Company, may be destroyed after the expiration of the period specified herein. The documents not specified in the schedules shall be destroyed after the period of five years. However, in the case of pending matters/litigation/disputes, the documents shall be preserved till the resolution of pending matter/litigation/dispute. The documents shall be destroyed after taking the approval of relevant head of department.

The Documents of the Company shall be destroyed every year based on this policy and the backup of such Documents maintained in the server may also be destroyed.

IX. AMENDMENTS TO THE POLICY:

The Policy may be amended, altered, substituted or modified by the Board of Directors from time to time.

X. DISSEMINATION OF THE POLICY:

The Policy, as amended from time to time, shall be placed on the website of the Company.

CATEGORY A - LIST OF DOCUMENTS AND RECORDS WHICH SHOULD BE PRESERVED PERMANENTLY BY THE COMPANY

1. Common Seal
2. Certificate of incorporation and subsequent changes thereto and other Registration Certificates
3. Constitutional documents i.e., Memorandum of Association and Articles of Association of the Company
4. Minutes Books of Board, General Meetings and Committees Meetings
5. License and Permissions
6. Register of Member along with Index
7. Foreign register of Members
8. Register of Beneficial Owner
9. Register of charges
10. Audited Financial Statements
11. Register of renewed and duplicate share certificate
12. Register of Loan, guarantee and investment
13. Register of investment not held in the Company's name
14. Register of contract or arrangement in which directors are interested
15. Register of director and Key Managerial Personnel
16. Books and documents relating to the issue of share certificates
17. Permanent Account Number (PAN)
18. Registration Certificates under GST / Sales Tax/ Value Added Tax and amendments thereto
19. Books and Papers of Amalgamated Companies [Section 239], Minutes of all Meetings of the transferor company, as handed over to the transferee company
20. Such other registers / documents as may be required to be maintained permanently from time to time in terms of applicable laws

CATEGORY B - LIST OF DOCUMENTS AND RECORDS WHICH SHOULD BE PRESERVED BY THE COMPANY FOR A PERIOD OF EIGHT YEARS:

1. Books of Accounts, Ledgers and Vouchers
2. Records pertaining to tax assessment, appeals, penalties, tax deducted at source, challans for payments, acknowledgements for tax returns filed for the time stipulated under law (8 years from the end of Financial Year or completion of assessment under income tax, whichever is later)
3. Copies of Annual Returns prepared under Section 92 of the Companies Act, Annual Reports and other Forms filed with the Registrar of Companies, copies of all the certificates and documents required to be annexed thereto under the Companies act from the date of filing with the Registrar of Companies
4. Attendance Registers of the meeting of Board of Directors and Committees thereof
5. Office copies of Notice of Board Meeting / Committee Meeting / General Meeting Agenda, Notes on Agenda and other related papers including any certificates given by CFO, compliance officer, external professionals certification etc
6. Disclosure of interest by directors under the Companies Act from the end of the financial year to which it relates
7. Instrument creating a charge or modification from the date of satisfaction of charge including the instrument
8. Register of debenture holders or any other security holders along with the index from the date of redemption of debenture or securities
9. Approval / Consent received from authorities
10. Office copies of Notices, Ballot papers, Scrutinizer's report, chairman's report, and related papers
11. Forms and returns filed with RBI
12. Investment Records
13. Details / statement of unclaimed dividend
14. Return of allotment of shares and Contract of allotment of shares fully or partly paid up otherwise than in cash and verified copies of such contract

15. Certified copy of the order of any court or Tribunal confirming reconstruction and amalgamation of companies, Schemes, Arrangements or contract involving transfer of shares, reduction of share capital and certified copy of the order and minute, cancellation or variation of shareholders' right, compromises and arrangements with creditors and members and copy of orders in appeal

16. Any other documents which have been so decided to be preserved by the Function/Department Heads, either under their own respective judgments or as required to be preserved by any specific Law

CATEGORY C- LIST OF DOCUMENTS AND RECORDS NOT COVERED UNDER CATEGORY (A) OR CATEGORY (B)

1. Documents and records for which no preservation is necessary, and which may be destroyed as per the Company's usual administrative practice are as follows:
 - I. Catalogues;
 - II. Copies of press cuttings, press statements or publicity material;
 - III. letters of appreciation or sympathy, or anonymous letters;
 - IV. Requests for copies of maps, plans, charts, advertising material;
 - V. Facsimiles where a photocopy has been made, telephone message;
 - VI. Drafts of reports, correspondence, speeches, notes, spread sheets, etc;
 - VII. Routine statistical and progress reports compiled and duplicated in other reports
2. The disclosure made to the stock exchanges shall be hosted on the website of the Company, for minimum period of 5 years and thereafter the physical copies of such documents has also the disclosure on the website shall be destroyed with the approval of the Board. The period of five years shall be reckoned from the date of such events or information being placed on the website of the Company for the first time. In addition to maintaining the records on the website, the Company shall also maintain the physical copies of such disclosure made to the stock exchange(s) which shall be preserved for a minimum period of 5 years
3. Audio-Visual tape recording or other electronic mechanism in connection with attendance of directors at Board Meeting /Committee Meeting of the Board through video conferencing facility to be preserved at least before the completion of Audit for the particular year in accordance with Rule 3 of Companies (Meeting of Board) Rules, 2014. Thereafter these can be destroyed with the approval of the Board
4. Share Certificates surrendered to a Company -3 years from date of surrender
5. Foreign Trade documents- 5 years
6. Correspondence with Department/Shareholders -5 years