

SIMANDHAR IMPEX LIMITED

POLICY ON PRESERVATION OF DOCUMENTS

1. Background:

SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 requires every listed Company to formulate a policy on Preservation of Documents which has to be approved by the Board of Directors.

In this context, the following policy has been framed by the Board of Directors of Simandhar Impex Limited at its meeting held on Monday, 8th September, 2025 with the objective of classifying various documents, records and registers for the purpose of maintenance and preservation.

2. Objective of the Policy:

The objective of this Policy is to classify the documents, records and registers of the Company which are required:

- i. to be preserved permanently and
- ii. to be preserved for a period of not less than 8 years.

3. Definitions:

“**Act**” means the Companies Act, 2013, rules framed thereunder and any amendments thereto.

“**Applicable Law**” means any law, rules, circulars, guidelines or standards under which the preservation of the Documents has been prescribed.

“**Authorised Person**” means any person duly authorised by Managing Director.

“**Board**” means the Board of directors of the Company or its Committee.

“**Company**” means Simandhar Impex Limited.

“**Document(s)**” as per section 2(36) of the Companies Act 2013 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 Record(s)**” means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000.

“**Electronic Form**” means on any 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.

“**Maintenance**” means keeping documents, either physically or in electronic form.

“Preservation” means to keep in good order and to prevent from being altered, damaged or destroyed.

“Register” means documents and records required to be maintained under:

- a) The Companies Act 2013 and Rules thereunder
- b) SEBI Regulations
- c) Secretarial Standards
- d) Any other law for the time being in force

“Records” means documentary evidence of past events or transactions.

4. Preservation of Documents:

The Company shall preserve all its documents as per the requirements and provisions of the Companies Act, 2013 and the rules made thereunder, the secretarial Standards, the listing Regulations and any other law, rules, regulations as may be applicable to the Company from time to time.

Documents which are to be maintained permanently:

The Company shall maintain the following documents on a permanent basis:

- a) Certificate of incorporation
- b) Memorandum of Association and the Article of Association of the Company
- c) Agreements made by the Company with Stock Exchanges, Depositories, etc
- d) Documents relating to incorporation of the Company
- e) Minutes of General Meetings, Board Meetings and various committee meetings
- f) Register of Members along with index
- g) Foreign Register of Members, if any
- h) Register of loans, guarantee, security and acquisition made by the Company
- i) Register of investments not held in its own name by the Company, if any
- j) Register of contract with related party in which directors are interested
- k) Register of charges
- l) Register of Renewed and duplicate share certificates
- m) Register of directors and KMP
- n) Policies of the Company framed under various regulations
- o) Register for destruction or disposal of Documents or Register
- p) Such other records as may be required under any law from time to time

Documents which are to be maintained for at least 8 financial years:

The Company shall maintain the following documents for at least 8 financial years:

- a) Books of account together with the vouchers relevant to any entry in such books of account
- b) Register of Debenture holders or Register for any other securities issued by the Company
- c) Copies of all Annual Returns
- d) Annual financial statements including: - Annual accounts, Directors report, Auditors report
- e) Disclosure of interest received from the directors of the Company in the manner prescribed
- f) Attendance Registers, Notices, Agenda, Notes on Agenda and other related papers of General Meetings, Board Meetings and various Committee Meetings
- g) Instrument creating a charge or modifying a charge, if any
- h) Changes to the Memorandum of Association and the Article of Association, if any
- i) Income Tax Returns filed under Income Tax Act, 1961

- j) Register of deposits accepted or renewed, if any
- k) Return of declaration in respect of beneficial interest in any share as per Companies Act, 2013
- l) Compliance Reports received from any statutory authority
- m) The postal ballot and all other papers or registers relating to postal ballot including voting by electronic means
- n) Disclosure/Return filled under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015
- o) Relevant marketing and sales documents
- p) Legal documents including but not limited to contracts, legal opinions, pleadings orders passed by any court or tribunal, judgements, documents relating to cases pending in any court or Tribunal or any other authority empowered to give a decision on any matter, awards, documents relating to property matters.

5. Mode of Maintenance:

The Company shall maintain these records either in physical or electronic mode. The applicable provisions of law, rules and regulations with regard to electronic maintenance of records shall be adhered to.

All the records shall be maintained as per the prescribed formats, if any, as amended from time to time under the various rules and regulations.

6. Custody of the Documents:

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 of the Company to another, such Person shall hand over all the relevant Documents, lock and key, access control or password, or Disc, other storage devices or such other Documents and devices in his possession and such authorised person taking possession of documents needs to change the password.

7. Authority to make alterations to the Policy:

The Managing Director is authorised to make such alterations to this Policy as considered appropriate, subject, however, to the condition that such alterations shall be in consonance with the provisions of the Act, Regulations and other applicable laws.

8. Destruction of documents:

After the expiry of the statutory retention period, the preserved documents may be destroyed under any instruction approved by the Board.

A register of the Documents disposed/ destroyed shall also be maintained. It shall state the brief particulars of the Documents destroyed, date of disposal/destruction and the mode of destruction. The entries in the register shall be authenticated by the Authorised Person. The format of the register has to be in accordance with Annexure I.

