

POLICY ON PRESERVATION OF DOCUMENTS

1. Background

- 1.1 The Securities and Exchange Board of India (“SEBI”) has notified the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI (LODR) Regulation 2015 Regulation 9 of SEBI LODR Regulations 2015 mandates the Listed entities to formulate a Policy for Preservation and Archiving of documents.
- 1.2 The Board of Directors (“the Board”) has adopted the following Policy on Preservation and Archival of Documents & Records (“Policy”) and the Board may amend this Policy from time to time.
- 1.3 Secmark Consultancy Limited’s (the “Company”) website is hosted on the domain www.secmark.in/ (“the Website”).

2. Objective of the Policy

- 2.1 The objective of this policy is to determine the period for maintenance, preservation and disposal of physical and electronic Documents and Records of the Company. Pursuant to the Regulation 30 (8) of the SEBI (LODR) Regulation 2015, the listed Company shall disclose on its website all such events or information which has been disclosed to stock exchange(s), and such disclosures shall be hosted and retained on the website of the Company for a minimum period of 5 (five) years from the date of its publication (“Mandatory Hosting Period”) and thereafter, as per this Policy.
- 2.2 This Policy defines the time period for which the disclosed information shall be archived beyond the Mandatory Hosting Period considering the requirements of various statutes, law, regulations etc. and other legal and administrative aspects (“the Archival Period”).
- 2.3 The Policy has been adopted and approved by the Board of Directors in its Board Meeting held on March 11, 2020.

3. Regulatory Framework

3.1 Regulation 9 of the Listing Regulations requires listed entities to have a Policy on Preservation of documents approved by its Board of Directors, classifying the documents in at-least two categories, which are as follows:

A. Documents' preservation of which shall be permanent in nature as specified in Annexure A Part A; and

B. Documents with preservation period of not less than eight years after completion of the relevant transactions as specified in Annexure A Part B.

3.2 Regulation 30(1) of the SEBI (LODR) Regulation 2015 requires every listed entity to make disclosures of any events or information which, in the opinion of the board of directors of the listed company, is material.

3.3 Regulation 30(8) SEBI (LODR) Regulation 2015 requires listed entities to disclose on its website all such events or information which has been disclosed to stock exchange(s) under SEBI (LODR) Regulation 2015, and such disclosures shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website.

4. Definitions

4.1 "Archival" means accumulation/storage of historical records on server/network or at a physical place.

4.2 "Board of Directors" or "the Board" means the Board of Directors of Secmark Consultancy Limited, as constituted from time to time.

4.3 "Company" shall mean Secmark Consultancy Limited.

4.4 "Documents" or "Records" mean a piece of written, printed, or electronic matter that provides information or evidence or that serves as an official record of the Company.

4.5 "Preservation" or "preserve" means maintenance of documents and records (whether physical or electronic) in usable form and in good order, to prevent from being damaged or destroyed or tampered with.

4.6 "Policy" shall mean the Policy on Preservation & Archival of Documents and Records.

4.7 "SEBI (LODR) Regulation 2015" shall mean the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with the

circulars issued there under, including any statutory modifications or re-enactments thereof for the time being in force.

4.8 “Material Events” means events as specified in Schedule III to the SEBI (LODR) Regulation 2015 and upon the occurrence of which a listed entity shall make disclosures to stock exchange(s) and host such disclosures on the listed entity’s website.

5. Scope and Applicability

5.1 The Policy covers all relevant Documents and Records generated during the course of operations of the Company.

5.2 The policy will be applicable to the Company and its subsidiaries.

5.3 The concerned departmental head will be responsible for the maintenance, preservation and destruction of Documents and Records pertaining to the respective Department.

6. Policy

6.1 Preservation:

A. The Company shall preserve all its records as per the requirements and provisions of the Companies Act, 2013 and the rules made thereunder, the secretarial standards and the SEBI (LODR) Regulation 2015 and other applicable law, rules, regulations (collectively, called “Statutory Provisions”) and internal policies of the Company, in force.

B. The relevant head of departments of the Company shall be responsible to ensure the maintenance and preservation of Documents and Records.

C. Documents and Records which are required to be preserved by virtue of applicable laws and regulations shall be preserved either permanently or for such periods as may be mandated by applicable laws from time to time.

D. Documents and Records which are required to be preserved for a period of not less than 8(eight) years after completion of the relevant transactions (or such time period stipulated in the SEBI (LODR) Regulation 2015 and other laws and statutes applicable to the Company from time to time) shall be preserved for such stipulated time period as specified by the relevant head of departments of the Company from time to time.

6.2 Modes of preservation

A. The Documents may be preserved either in physical form or electronic form.

- B. The relevant head of departments 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 (authorized person).
- C. The preservation of Documents should be 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.
- D. The preserved Documents must be accessible at all reasonable times. Access may be controlled by the authorized person for preservation, so as to ensure the integrity and confidentiality of the Documents and prohibit unauthorized access.
- E. The Company shall make appropriate provisions for back up of all Document preserved both physically and electronically.

6.3 Archival

- A. The information on Material Events shall be displayed on the website of the Company for Mandatory Hosting Period. The aforesaid information which is more than 5 (five) years old will be archived from the website of the Company and shall be maintained by the Company for a further Archival period of 3 (Three) years using appropriate technology. These archives shall be made available on a written request made to the Compliance Officer of the Company.
- B. Every function / unit shall identify the documents and records required to be maintained and preserved and shall be responsible for archiving the same as per this Policy.
- C. Every function/ unit shall follow the established procedure of archiving of documents and records and ensure ease of retrieval of such documents and records.
- D. The documents and records archived in electronic form shall be subjected to automatic back-up on a periodic basis as per the procedure established by the IT function of the Company.

7. Disposal of documents and records

- 7.1 Documents and records which are no longer required or upon the expiration of the specified period of time for preservation may be destroyed or purged in one of the following ways without the prior written approval of any one of the key managerial

personnel of the Company appointed under the Companies Act, 2013 or as procedure specified by law:

- A. Recycle non-confidential paper records;
- B. Shred or otherwise render unreadable confidential paper records; or
- C. Delete or destroy electronically stored data.

8. Dissemination of the Policy

8.1 The Policy, as amended from time to time, shall be placed on the website of the Company, www.secmark.in/.

9. Interpretation

9.1 In case of any conflict between the provisions of this Policy and of the statutory provisions, the statutory provisions shall prevail over this Policy. Any subsequent amendment/ modification in the statutory provisions shall automatically apply to this Policy.

10. Effective Date

10.1 This Policy shall be effective from the date as approved by Board of Directors.

11. Compliance

11.1 All employees of the Company are required to comply with the provisions of this Policy and the guidance manual. Failure to comply by any employee of the Company with this Policy and the guidance may result in disciplinary action by the Company, including suspension or termination of employment.

11.2 Any queries regarding this Policy may be referred to the compliance officer of the Company, who is in charge of administering, enforcing and updating this Policy

ANNEXURE - A

Indicative List

A) Records to be preserved permanently

Sr no.	Document/Record
1.	Certificate of Incorporation/ Commencement of Business/ Original PAN card/ TAN allotment letter etc.
2.	Memorandum & Articles of Association
3.	Minute Books of General Meetings, Board and Committee Meetings as per Companies Act, 2013
4.	License and Permissions
5.	Statutory Registers such as Register of Members etc.
6.	Index of Members
7.	Agreements made by the Company with Stock Exchanges, Depositories, etc.
8.	Records relating to Court Cases / CBI Cases / Police Cases/ Civil Suits/ Labor Court Cases/ Arbitration Cases.
9.	Files relating to premises for instance Title Deeds/Lease Deeds of owned premises/land and building, 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 preservation and disposal of records
13.	Register of Power of attorneys, if any
14.	Certificates obtained from various statutory authorities
15.	Outsourcing Agreements/ Material contracts/ Agreements etc.
16.	SEBI/ Stock Exchange Correspondences
17.	Intellectual Property Documents

B) Documents to be Preserved for a period of Not Less Than Eight (8) Years

Sr. No	Documents/Records
1.	Books of Accounts
2.	Copies of all annual returns along with certificates & documents required to be annexed thereto
3.	Register of Debenture holder, Foreign register of Debenture holder & other security holder along with index, if any.
4.	Books and papers of amalgamated companies
5.	Notice of disclosure of interest by directors as per the Companies Act 2013.
6.	Maintenance of Register of Deposits
7.	Correspondences with Shareholders

8.	Tax related records and document
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Date: February 13, 2026

