NEXOME CAPITAL MARKETS LIMITED
(FORMERLY SMIFS CAPITAL MARKETS LIMITED)

POLICY ON PRESERVATION OF DOCUMENTS

Pursuant to Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions (if any).

[approved by the Board of Directors on June 04, 2025]

Regd. Office: Vaibhav, 4F, 4 Lee Road, Kolkata- 700020

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POLICY ON PRESERVATION OF DOCUMENTS

TITLE

This Policy shall be called 'Policy for Preservation of Documents'.

COMMENCEMENT

This amended Policy shall come into effect from 5th August 2021.

OBJECTIVE

1. This Policy is framed in accordance with the requirement under Regulation 9 of the Security Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 (hereinafter referred as "Listing Regulations").

2. The purpose of this Policy is to ensure that all necessary documents and records of the Company are adequately protected and preserved as per statutory requirements of applicable laws, and to ensure that the records of the Company which are no longer needed or are of no value are discarded after following the due process for discarding the same. This Policy is also for the purpose of aiding employees of the Company in understanding their obligations in retaining and preserving documents and records which are required to be maintained as per applicable statutory and regulatory requirements.

SCOPE

This policy shall govern the procedure of preservation of all documents and records maintained by the Company in physical form or electronically as required to be maintained under statutory and regulatory requirements viz., the Companies Act 2013, and rules issued thereunder, the secretarial standards, and any other applicable regulations under the Security Exchange Board of India Act 1992 and amendments thereto (hereinafter referred as "Act/Regulations") and various other statutes as applicable on the Company from time to time.

DEFINITIONS

1. "Board" means the Board of Directors of Nexome Capital Markets Limited (Formerly SMIFS Capital Markets Limited).

2. "Company" means Nexome Capital Markets Limited (Formerly SMIFS Capital Markets Limited).

3. "Current" means of ongoing relevance, with reference to any ongoing litigation, proceedings, complaint, dispute, contract or any like matter.

4. “Documents” refers to papers, books, notes, forms, files, registers, agreements, notice, disclosure, advertisement, requisition, orders, declaration, forms, correspondence, minutes, indices, mails, audio/video recordings, transcripts and or any other record, required to be maintained under applicable laws, either on physical or in electronic form.

5. “Electronic Form” means any data stored in 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.

6. “Functional Head” means respective Management Council member or any other person identified by him/her in writing.

7. “Maintenance” means keeping documents, either physically or in electronic form as may be permitted under Act / Regulations for the time being in force including authentication and custody of such documents.

8. “Policy” means this Policy, as amended from time to time.

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

INTERPRETATION

In any circumstance where the terms of this Policy differ from any existing or newly enacted law, rule, regulation or standard governing and applicable to the Company, the same shall take precedence over this Policy.

RESPONSIBITY

The respective Functional Heads shall be responsible to maintain the records and authorised to destroy the record by following this policy

POLICY

The preservation of Documents shall be done in the following manner:

1. Certain Documents shall be preserved permanently, as required by applicable laws.

2. Certain Documents shall be preserved for a period of not less than 8 years, as required by applicable laws.

3. Where there is a period lesser than 8 years for which a Document is required to be preserved as per applicable laws, for such shorter period as required by applicable laws.

4. Where there is no requirement as per applicable laws, then for such period as the document pertains to a matter which is “Current”.

5. In case of any other Document, for such period as may be decided by the respective Functional Head after the completion of relevant transaction / event, taking a considered view about its relevance.

6. An indicative list of Documents and the time-frame of their preservation is provided in Annexure-A.

MODES OF PRESERVATION

1. The Documents may be preserved in:

   1.1 Physical Form or

   1.2 Electronic Form

2. The physical Documents preserved may be converted, whenever required or felt necessary, into Electronic Form and vice versa, with written approval of the respective Functional Head to ensure ease in maintenance of records and efficient utilization of space.

3. The preservation of Documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the Documents.

4. An external agency can be used for the purpose of preserving Documents.

5. The preserved Documents shall be accessible at all reasonable times. Access may be controlled by the respective Functional Head, so as to ensure integrity of the Documents and prohibit unauthorized access.

DESTRUCTION OF DOCUMENTS

Records which no longer serve a useful purpose should be destroyed with the written approval of the respective Functional Head. Destruction as a normal administrative practice, can be usually carried out if Documents are duplicated, unimportant or for short term use only.

The modes of destruction of records can include methods like shredding, pulping, recycling etc. or any other mode for electronic records, such that it leaves no possibility for reconstruction of the records and information contained therein.

AMENDMENTS

The Board shall have the power to amend any of the provisions of this Policy, substitute any of the provisions with a new provision or replace this Policy entirely with a new Policy.

Further, the Company Secretary and Global Chief Financial Officer are jointly authorized to amend the Policy to give effect to any changes / amendments notified by Ministry of Corporate Affairs or SEBI.

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ANNEXURE A

Indicative list of Documents whose preservation shall be permanent in nature

- Certificate of Incorporation
- Memorandum and Articles of Association
- Documents filed for incorporation
- Register of Renewed and Duplicate Share Certificate
- Register of Charges
- Register of Members and Record of Beneficial Owners
- Register of Loans and Investments
- Register of investment not held in its own name by the Company
- Register of Contract or arrangement in which director are interested
- Minutes of Board or Committee Meetings and resolution passed by circulations
- Minutes of the General Meetings of class of shareholders / creditors or resolutions passed by way of postal ballots
- Books and documents relating to the issue of share certificates including blank forms of share certificates
- License, documents, approvals etc. received from any government or regulatory authority
- Title deeds of properties
- Intellectual property documents
- Orders, Judgments of court or any adjudicating authority
- Documents under Company's employee share-based incentive schemes.

Indicative list of Documents to be preserved for not less than 8 years after completion of the relevant transaction(s)

- Books of accounts and tax records viz. documents concerning tax assessment, tax filings, tax returns, proof of deductions, appeal preferred against any claim made by the relevant tax authorities, shall be maintained for a period of 8 (eight) years from end of the relevant assessment year or till the disposal of the appeal against any demand by the highest authority, whichever is later.
- The instrument creating a charge or modification
- Notice of interest by Directors and KMP
- Register of Deposit
- Register of debenture holders or any other security holder along with index of name
- Annual Return and copies of all certificates and documents required to be annexed thereto as per Companies Act;
- Attendance registers, notices, scrutinizer's report, agenda, notes to agenda and other related papers of general meetings, board meetings and various committee meetings;
- Office copies of notices, agenda, scrutinizer's report, notes on agenda and other related papers of general meetings, board meetings and various committee meetings of the transferor company as handed over
- Structure Digital Database as per SEBI (Prohibition of Insider Trading) Regulations, 2015 after completion of the relevan transactions and in the event of receipt of any information from SEBI regarding

any investigation or enforcement proceedings, the relevant information in the structured digital database shall be preserved till the completion of such proceedings.

Indicative list of Documents to be preserved for less than 8 years after completion of the relevant transaction(s)

- Information collected at time of resignation of Designated person, including updated address and contact details in lines with SEBI (Prohibition of Insider Trading) Regulations, 2015 for a minimum period of five years.
- Disclosures made under Regulation 7 of SEBI (Prohibition of Insider Trading) Regulations, 2015 for a minimum period of 5 years.
- All certificates surrendered to a company shall immediately be defaced by stamping or printing the word "cancelled" in bold letters to be kept for atleast 3 years.
- Tape recording(s) or other electronic recording mechanism used for Board/committees/shareholders meetings held through video - conferencing or audio – visual means atleast upto the time of completion of audit of that particular year.
- Save as otherwise stated in the Archival Policy, Documents, disclosures, newspaper advertisement or publications, audio-video recordings, transcripts and press release under Listing Regulations
- All contracts, agreements, letters related to appointment of directors, managerial personnel's, auditors etc. and/ or such other statutory office as referred in Act/ Regulations.

Any questions and clarifications relating to this Policy should be addressed to the Company Secretary cum Compliance Officer at ncml@nexomegroup.com

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