

GHCL LIMITED

PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY [Regulation 9 and 30(8) SEBI Regulations, 2015]

GHCL Limited





PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY

Doc. No. Policy_PDAP/003

Revision No. 003

Publish Date: 16-Sep-24



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GHCL Policy

on

Preservation of Documents

and

Archival Policy

[Regulation 9 and 30(8) SEBI Regulations, 2015]

1. Background:

The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, hereinafter referred as “**SEBI Listing Regulations**”, mandate that every listed entity should have a policy for the preservation and archival of documents. The policy shall be approved by the Board of Directors and posted at website of the company. This policy ensures that the company maintains essential records and documents as per regulatory requirements, aiding in compliance, corporate governance, and operational efficiency. The policy must classify documents into categories based on their retention period and provide guidelines for their storage, maintenance, and disposal, including options for electronic preservation.

2. OBJECTIVE

- (a) Ensure systematic and efficient management of documents in compliance with applicable regulatory requirement including but not limiting to SEBI Listing Regulations, 2015.
- (b) Facilitate timely access to documents when required.
- (c) Ensure the preservation of documents in a manner that supports regulatory compliance, audits, legal proceedings, and operational needs.
- (d) Define procedures for the archival and eventual disposal of documents after the prescribed retention period.





3. TITLE AND APPLICABILITY

This policy shall be called "Preservation of Documents and Archival Policy" and shall be applicable effective from December 1, 2015 or any other date as may be specified by the SEBI.

4. REGULATORY PROVISIONS.

4.1. General Requirements: In accordance with Regulation 9 of SEBI Listing Regulations, 2015, every listed entity is required to establish a policy for the preservation of documents, which must be approved by its Board of Directors. This policy should classify documents into at least two categories:

- a. Documents that are to be preserved permanently;
- b. Documents that must be preserved for a minimum of eight years following the completion of the relevant transactions. The entity also has the option to maintain these documents in electronic form.

4.2. Website Disclosures and Retention: Regulation 30(8) of SEBI Listing Regulations, 2015, mandates that the listed entity disclose on its website all events or information shared with the stock exchanges under Regulation 30. Such disclosures must remain on the entity's website for **at least five years**, after which they should be retained according to the entity's Archival Policy, as detailed on its website.

Under Regulation 46(oa) of SEBI Listing Regulations, 2015, the listed entity must disseminate audio or video recordings and transcripts of post-earnings or quarterly calls, whether conducted physically or digitally. These must be made available on the entity's website and submitted to the stock exchanges in the following manner:

- (i) The audio or video recordings must be available on the **website within 24 hours** of the conclusion of the calls or before the next trading day, whichever is earlier;
- (ii) The transcripts must be available on the company's website **within five working days** of the conclusion of the calls.

The information under sub-clause (i) must be hosted on the website **for a minimum of five years** and thereafter according to the entity's Archival Policy. The information under sub-clause (ii) must be preserved as per Regulation 9(a).





- 4.3. **Non-Convertible Securities:** Chapter V of SEBI Listing Regulations addresses obligations for listed entities with non-convertible securities. Regulation 51 requires the disclosure of information affecting the performance or operations of the entity and/or price-sensitive information. Regulation 51(3) specifies that such disclosures must be available on the company's website for at least five years and then retained according to the Archival Policy.
- 4.4. **Security Receipts:** Chapter VIII A of SEBI Listing Regulations pertains to entities with listed security receipts. Regulation 87B requires the disclosure of events or information to the stock exchanges, and Regulation 87B(5) mandates that these disclosures be hosted on the website of the listed entity or the sponsor **for a minimum of five years**, followed by retention in accordance with the Archival Policy of the entity, as stated on its website.

5. DEFINITIONS:

- (a) **Document:** Any written or printed record, file, report, data, or other information in paper or electronic format.
- (b) **Preservation:** "Preservation" is the means by which documents / records are protected for the present or future use. The objective of preservation is to minimize the risk of loss of records and slowing down, as much as possible, the process of physical deterioration which affect most archive materials.
- (c) **Archival:** The process of storing documents for long-term preservation after they are no longer in active use.
- (d) **Record:** Any document that contains information related to the business activities of the entity.
- (e) **Retention Period:** The time period during which a document must be retained before it is archived or destroyed.
- (f) **Preservation Notice"** refers to a directive issued by the Legal Department to preserve specific data held by employees or databases. During the period of a Preservation Notice, the retention schedules outlined in this policy are suspended for the affected documents. All documents under 'Preservation Notice' must be retained strictly according to the Preservation Notice and must not be altered, destroyed, or deleted until the Legal Department cancel the Preservation Notice.





6. COMMON STANDARDS FOR PRESERVATION OF RECORDS/DOCUMENTS:

- (a) **Permanent Records:** Documents essential to the legal and operational foundation of the company, such as incorporation documents, board minutes, intellectual property documents, etc., shall be preserved permanently [Ref: Annexure – I].
 - (b) **Temporary Records:** Documents with a retention period of at least eight years, such as financial records, contracts, and certain HR records [Ref: Annexure – II] and documents which are required to be maintained for a period of five years as per SEBI Listing Regulations [Ref: Annexure – III]
 - (c) **Electronic Records:** Records that are stored in electronic format must be maintained with appropriate security measures, including regular backups and access controls.
7. **Record Storage Guidelines:** Records shall be stored in a secure environment, whether physical or electronic, with appropriate measures to prevent unauthorized access, loss, or damage.
- (a) **Physical records** should be stored in a facility that protects against environmental hazards such as fire, water, and pests.
 - (b) **Electronic records** should be stored on secure servers with regular backups and disaster recovery protocols.
8. **Mechanism for Records/ Documents Maintenance:**
- (a) Regular audits and inspections should be conducted to ensure that records are being preserved according to the prescribed guidelines.
 - (b) Any discrepancies in record maintenance must be promptly addressed and rectified.

9. Maintaining of records /documents in electronic forms:

Electronic documents must be stored with metadata that includes creation date, author, and retention period. Access to electronic records should be restricted based on user roles and responsibilities. Regular backups must be performed, and the integrity of electronic records should be checked periodically.





- 10. Conservation and repair of records / documents:** Damaged physical records should be repaired by qualified professionals to prevent further deterioration. Digital preservation techniques should be applied to electronic records to ensure long-term readability and usability.
- 11. Copying or reformatting of Records:** Records may be copied or reformatted to ensure their preservation, provided that the authenticity and integrity of the original records are maintained. Digital records should be migrated to newer formats or systems as technology evolves, ensuring continued access and preservation.
- 12. Preservation and Archival of Documents:** The company shall preserve all documents in compliance with the Companies Act, 2013, and the applicable rules, Secretarial Standards, Listing Regulations, and other relevant laws, rules, and regulations as applicable from time to time.

This policy establishes the minimum retention periods for documents; however, the specific retention duration for documents identified in this policy, as well as those not explicitly mentioned, should be determined by the respective department head, considering general guidelines and other significant factors. "Preservation Notice" refers to a directive issued by the Legal Department to preserve specific data held by employees or databases. During the period of a Preservation Notice, the retention schedules outlined in this policy are suspended for the affected documents. All documents under Preservation Notice must be retained strictly according to the Preservation Notice and must not be altered, destroyed, or deleted until the Legal Department cancel the Preservation Notice.

Documents should be archived after they are no longer in active use but are required to be retained as per regulatory or operational needs. Archived records should be indexed and stored in a manner that allows for easy retrieval when required.

- 13. Governance Procedure:** The Board of Directors shall oversee the implementation of this policy and ensure compliance with all regulatory requirements. The Compliance Officer or another designated official shall be responsible for monitoring adherence to this policy, conducting periodic reviews, and recommending amendments when necessary. All employees and officers of the company must adhere to this policy, with any violations being subject to disciplinary action as per the company's Code of Conduct.
- 14. Disposal and Destruction of Records:** Records that have exceeded their retention period and are no longer needed should be disposed of in a secure and confidential manner. A record of the destruction process should be maintained, including the type of document destroyed, the date of destruction, and the method used.





15. PERIODIC AMENDMENTS

This policy shall be reviewed periodically, at least once every three years, or in the event of significant regulatory changes, to ensure continued compliance and relevance. Amendments to the policy shall be in consultation with the managing director and will be placed before the Board.

16. CHANGE LOG

| 1. | Type of Document | Policy |
|----|---|-----------------------|
| 2. | Recommended by Audit & Compliance Committee | January 28, 2016 |
| 3. | Approved by Board of Directors | January 28, 2016 |
| 4. | Reviewed by Managing Director | April 1, 2024 |
| 5. | Prepared by Company Secretary | September 10, 2024 |
| 6. | Approved by Board of Directors | September 16, 2024 |
| 7. | Document Control | Corporate Secretarial |

For GHCL Limited

R S Jalan
Managing Director





Annexure – I

Documents that are to be maintained on a permanent basis include the following:

- 1) Incorporation documents;
- 2) The original signed and stamped Memorandum of Association and Articles of Association of the Company;
- 3) Minutes of shareholders' meetings, Board meetings, and various committee meetings;
- 4) Register of members and their index;
- 5) Foreign register of members, if applicable;
- 6) Register of loans, guarantees, securities, and acquisitions made by the company;
- 7) Register of investments not held in the company's own name, if applicable;
- 8) Register of contracts with related parties and contracts involving directors' interests;
- 9) Register of charges;
- 10) Register of renewed and duplicate share certificates;
- 11) Register of Directors and Key Managerial Personnel;
- 12) Merger orders issued by the Hon'ble High Court/NCLT;
- 13) Approvals, product registrations, and licenses received from statutory authorities, including the Central and State Governments, as applicable;
- 14) Intellectual property documents, including but not limited to copyrights, trademarks, patents, industrial designs, and other intellectual property rights, owned by the company, which shall be retained permanently.





Annexure – II

Documents which are to be maintained for at least eight financial years includes the following:

- 1) Books of accounts and related vouchers;
- 2) Register of Debenture Holders or any other securities issued by the company;
- 3) Copies of all Annual Returns;
- 4) E-forms filed by the company with the Registrar of Companies (ROC);
- 5) Documents related to directors' disclosure of interest;
- 6) Attendance registers, notices, agendas, notes on agendas, and other related papers from shareholders' meetings, Board meetings, and various committee meetings;
- 7) Instruments creating or modifying a charge, if any;
- 8) Changes to the Memorandum of Association (MOA) and Articles of Association (AOA), if any;
- 9) Register of Deposits accepted or renewed, if any;
- 10) Tax records, including but not limited to documents concerning tax assessments, tax filings, proof of deductions, tax returns, and appeals against any claims made by relevant tax authorities, which shall be maintained for a period of eight years, or eight years after the final order has been received for any appeal, whichever is applicable;
- 11) Employment and personnel records, which should be retained for eight years following the cessation of employment for company employees;
- 12) Relevant marketing and sales documents;
- 13) Legal documents, including but not limited to contracts, legal opinions, pleadings, orders passed by any court or tribunal, judgments, interim orders, documents related to cases pending in any court or tribunal or any other authority empowered to render a decision, awards, and documents related to property matters.





Annexure – III

Documents which are to be maintained on website of the company for a minimum period of five years:

- I. Disclosure of all events and information provided to the Stock Exchanges as per the SEBI Listing Regulations, 2015
- II. Investor presentation and audio video recordings/ transcripts of investor calls
- III. Press Release.

The above documents as uploaded on the Company's website will be Archived for a period of 3 years and thereby destroyed as per this policy.

