



## PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY

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### 1. Preamble

- 1.1. This Policy (hereinafter referred to as "the Policy") shall be called the "Preservation of Documents and Archival Policy" of Garden Reach Shipbuilders & Engineers Limited (hereinafter referred to as "the Company").
- 1.2. This Policy has been framed in compliance with the provisions of Regulation 9 read with Regulation 30(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "Listing Regulations") which requires every listed Company to have a policy on preservation of documents and an archival policy.

### 2. Objectives of the Policy

- 2.1 The objective of the Policy is to ensure that all important Documents, generated or received by the Company are adequately maintained and preserved in compliance with the Applicable Laws and to facilitate destruction of documents that are no longer required, at an appropriate time in a specified manner. Additionally, it also ensures compliance for protection, maintenance and Archival of the events or information disclosed to the stock exchanges which are also hosted on the website of the Company.
- 2.2 The Policy establishes the guidelines for management, retention, preservation, Archival and destruction of Documents, both in physical form and electronic form, by the Company.

### 3. Scope of the Policy

- 3.1 The preservation of Documents, as mandated under the Policy, shall apply to all Documents regardless of its location, including all Company locations, off-site locations, computer storage or employees' laptops etc.
- 3.2 The Archival policy will cover Archival of all events or information which has been disclosed to the stock exchanges and hosted on the website of the Company in accordance with Listing Regulations and Applicable Laws.



## 4. Definitions

- 4.1 “**Applicable Law**” means any law, rules, circulars, guidelines or standards under which the preservation of the Documents has been prescribed.
- 4.2 “**Archival**” means accumulation of Documents in digital mode that has been selected for long-term preservation.
- 4.3 “**Documents**” refers to all corporate records which include papers, files, registers, writings, memos, requisitions, manuscripts, correspondences, agreements, contracts, deeds, licenses, opinions, advertisements, circulars, summons, notices, judgments, orders, forms, approvals, certificates, plans, minutes, indices and/or any other record(s), generated, issued, received or sent by the Company in the course of its business either in physical form or in Electronic Form and does not include multiple or identical copies.
- 4.4 “**Electronic Form**” means any contemporaneous electronic device such as computer, laptop, floppy disc, space on electronic cloud, or any other form of storage and retrieval device, considered feasible, whether the same is in the possession of the Company or the Company has control over access to it.

## 5. Preservation Schedule of Documents

- 5.1 The Documents shall be preserved under following categories:
- (a) Category A: Documents whose preservation shall be permanent in nature.
  - (b) Category B: Documents with preservation period of not less than eight years after completion of the relevant transaction.
  - (c) Category C: Documents with preservation period specified by statutory authorities under Applicable Laws.
  - (d) Category D: Documents with preservation period specified under any other policy of the Company or duly approved by the Management / Functional / Strategic Business Unit Head as per the business needs of the Company or Delegation of Authorities etc. subject to (a) to (c) above.
- 5.2 **Category A: Documents whose preservation shall be permanent in nature**
- (a) All Documents as may be required under the Applicable Laws, namely but not limited to certificate of incorporation, memorandum and articles of association, permanent account number, tax deduction account number, tax registration certificates, licences, court orders or orders by any other



regulatory authority, awards, patents, trademarks, copyrights shall be preserved permanently.

- (b) All statutory records and registers that are required to be maintained permanently under the provisions of the Companies Act, 2013 including Annual Financial Statements with Statutory Auditors Report and Annual Reports.
- (c) Minutes of the Board Meetings, Board Committee Meetings, General Meetings of Members etc. shall be retained in perpetuity in the Company's minute book.
- (d) Documents relating to any property of the Company, property tax, delegation of powers, all policies / policy guidelines of the Company framed under various regulations shall be retained perpetually.

### 5.3 **Category B: Documents to be preserved for not less than eight years after completion of the relevant transaction**

The following documents shall be maintained and preserved for a term not less than eight years after completion of the relevant transactions. All modifications, amendments, additions, deletions to the said documents shall also be preserved for a term not less than eight years.

- (a) Documents / information furnished to the Registrar of Companies in compliance with the Companies Act, 2013 and to the Stock Exchanges including information submitted in compliance of Listing Regulations, as amended from time to time, shall be preserved for a minimum period of eight years from the end of the financial year in which the Documents / information is furnished.
- (b) Books of Accounts shall be preserved for a minimum period of eight years from the end of the financial year to which it relates.
- (c) Copies of Annual Returns including copies of all certificates and documents required to be annexed thereto, shall be preserved for a minimum period of eight years from the end of the financial year.
- (d) Office Copies of Notices, Agenda, Notes on Agenda of Board Meetings and Board Committees and other related papers shall be preserved for as long as they remain current or for eight financial years, whichever is later and may be destroyed thereafter with the approval of the Board, as prescribed by the



"Secretarial Standard-I on Meetings of Board of Directors" issued by the Institute of Company Secretaries of India.

- (e) Office Copies of Notices, Scrutinizer's Report and related papers regarding General Meetings shall be preserved for as long as they remain current or for eight financial years, whichever is later and may be destroyed thereafter with the approval of the Board of Directors, as prescribed by the "Secretarial Standard-2 on General Meetings" issued by the Institute of Company Secretaries of India.
- (f) Attendance Register for Board Meeting and recording of attendance of Meetings through Electronic Mode for eight financial years and may be destroyed thereafter with the approval of the Board of Directors, as prescribed by the "Secretarial Standard-1 on Meetings of Board of Directors" issued by the Institute of Company Secretaries of India.
- (g) Instrument creating or modifying a charge shall be maintained for a period of eight years from the date of satisfaction of charge.
- (h) Any other notices, document, certificates, statutory registers which may be required to be maintained and preserved for not less than eight years after completion of the relevant transactions under the Companies Act, 2013 and/or Listing Regulations.
- (i) Various agreements that may be entered into by the Company from time to time, including related Documents to be preserved for a minimum period of eight years from the completion of the relevant contract unless otherwise required for the purpose of litigation, investigation etc., subject to Applicable Laws.
- (j) Secretarial Audit Reports, Cost Audit Reports and Internal Audit Reports and other audit reports should be maintained for a period of eight years, subject to Applicable Laws.

#### 5.4 **Category C: Documents with preservation period specified by statutory authorities under Applicable Laws**

In addition to the documents mentioned in Category 'A' and 'B' above, other documents, certificates, forms, statutory registers, records, etc. which are required to be mandatorily maintained and preserved shall be preserved for a stipulated period of time as per the circulars issued in this respect from time to time or as per the applicable statutory / regulatory provisions in this regard.



## **6. Responsibility**

- 6.1. The Heads of respective departments of the Company shall be responsible for preservation of the Documents in terms of this Policy, in respect of the areas of operations falling under their charge (“Authorised Person”).
- 6.2. The Company may keep documents specified in clause 5.1 in Electronic Form, as may be permitted by law.
- 6.3. Preservation of Documents should be such as to ensure that there is no tampering, alteration or destruction or anything which endangers the content, authenticity, utility or accessibility of the Documents.
- 6.4. The preserved Documents must be accessible at all times. However, access may be controlled an Authorised Person so as to ensure integrity of the Documents and prohibit unauthorised access, subject to Applicable Laws.
- 6.5. Where the Authorised Person retires or tenders resignation or is transferred from their present responsibility, they shall hand over all the relevant Documents, in physical or Electronic Form, in his possession under the Policy to such person as the Chairman & Managing Director of the Company may authorise for the time being.

## **7. Destruction of Documents**

- 7.1. After the expiry of the statutory retention period, the preserved documents may be destroyed in such mode under the instructions approved by the Board of Directors, if required under Applicable Laws or concerned Functional Director / Authorised Person.
- 7.2. This applies to both physical and electronic documents.

## **8. Archival Policy**

- 8.1. As prescribed under Regulation 30(8) of the Listing Regulations, the Company shall disclose on its website all such events or information which are disclosed to stock exchange(s) under this regulation, and such disclosures shall be hosted on the website of the Company for a minimum period of five years
- 8.2. The contents with respect to the events or information as disclosed under Regulation 30(8) of the Listing Regulations would be moved to an archived folder, located on the website of the Company, after a period of five years from the date on which such announcements / disclosures were made.



- 8.3. The archived Documents will be available in the archived folder for a period of three years, post which they shall be removed from the website of the Company.
- 8.4. The contents of the archived folder on the website of the Company will not be accessible to the public.

## **9. Effective Date**

This Policy will be applicable to the Company with effect from the date of its passing by the Board of Directors of the Company.

## **10. Amendment to the Policy**

The Chairman & Managing Director is authorized to amend or modify this Policy as may be required from time to time in accordance with the provisions of applicable statutes and any subsequent amendments, circulars, notifications, guidelines in the Companies Act, 2013, Listing Regulations and other applicable laws, as may be issued from time to time, shall *mutatis mutandis* apply to this Policy.

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