

GSB FINANCE LIMITED

POLICY FOR PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY

1. Preamble:

This policy has been framed pursuant to Reg. 9 and Reg. 30(8) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (“**SEBI LODR Regulations**”). Regulation 9 of the SEBI LODR Regulations requires the Board of Directors of a listed entity to frame a Policy for Preservation of Documents (“Policy”) classifying them into two categories:

- I. Documents whose preservation shall be permanent in nature; and
- II. Documents to be preserved for not less than eight years after completion of the relevant transactions.

The documents that are required to be maintained under this Policy are preserved considering their importance, usefulness and information. The Company recognizes that all the documents, whether in physical or electronic mode, form an important and integral part of the Company’s records.

The preservation of documents is important in order to ensure immediate access to the records, its retrieval and authentication. Accordingly, the Board of Directors of GSB Finance Limited (“the Company”) has adopted this Policy for Preservation of Documents.

2. Applicability and Modes of Preservation:

This Policy is applicable to all documents maintained in physical and electronic mode by the Company. The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything that endangers the content, authenticity, utility or accessibility of the documents.

The documents not specifically covered under this policy shall be preserved and maintained in accordance with the provisions of the respective acts, rules, guidelines and regulations as applicable under which those documents are maintained.

3. Definitions:

- a. “**Act**” means the Companies Act, 2013.
- b. “**Applicable Law**” means any law, including the rules, circulars, guidelines or regulations issued by the SEBI, Ministry of Corporate Affairs, the Institute of Company Secretaries of India and other professional bodies, under which the preservation of documents has been prescribed.
- c. “**Board**” means the Board of the Directors of the Company.
- d. “**Books of Accounts**” includes records maintained in respect of –
 - all sums of money received and expended by the Company and matters in relation to which the receipts and expenditure take place;

- All sales and purchases of goods and services by the Company;
 - The assets and liabilities of the Company; and
 - The items of cost as may be prescribed under section 148 of the Act in case the Company belongs to any class of companies specified under that section.
- e. **“Company”** means GSB Finance Limited.
- f. **“Documents”** refers to papers, notes, agreements, notices, agenda, circulars, advertisements, declarations, forms, minutes, registers, correspondences, challan or any other record required under or in order to comply with the requirements of any Applicable Law, whether issued, sent, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in Electronic Form, and includes without limitation documents such as emails or messages.
- g. **“Electronic Form”** refers to data stored on any electronic device such as servers, computer, laptop, compact disc, floppy disc, pen drive, 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.
- h. **“Maintenance”** means keeping Documents, either physically or in Electronic Form.
- i. **“Preservation”** means to keep in good order and to prevent from being altered, damaged or destroyed.
- j. **“SEBI LODR Regulations”** means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Words and phrases used in this Policy and not defined herein shall derive their meaning from the Applicable Law.

4. Roles & Responsibilities

The respective Functional/ Departmental heads of the Company shall be responsible for maintenance and preservation of Documents in respect of the areas of operations falling under the charge of each of them, in terms of this Policy.

5. Authenticity

Where a Document is being maintained both in physical form and Electronic Form, the authenticity with reference to the physical form should be considered for every purpose.

6. Destruction of Documents

The documents specified in ‘Annexure - A’ which are not required to be maintained and preserved permanently, may be destroyed after the expiry of the specified retention period in such mode and

under the instructions approved by the Functional / Departmental Heads. Any deviation will be approved by the Chief Financial Officer.

7. Compliance

The employees of the Company shall strictly comply with this Policy. Each Functional / Departmental head of the Company shall lay down process for maintenance of Documents pertaining to the respective Function / Department in compliance with this Policy. Failure to comply with this Policy may result in disciplinary action.

8. Archival of Information

Any disclosure of events or information which have been submitted by the Company to the Stock Exchange(s) under Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, shall be simultaneously published in the website of the Company and will be available on the website for a period of five years from the date of its disclosure. The disclosed information aged over and above five years, will be archived from the website of the Company in the manner as the Board may seem necessary.

9. General

Notwithstanding anything contained in this policy, the Company shall ensure compliance with any additional requirements as may be prescribed under any laws / regulations either existing or arising out of any amendment to such laws / regulations or otherwise and applicable to the Company from time to time.

10. Review of Policy

This Policy shall be subject to review, if necessary. Any change / amendments in Applicable Laws with regard to maintenance and preservation of documents and records shall be deemed to be covered in this Policy without any review. Any change / amendments to this Policy shall be approved by the Board of Directors.

11. Dissemination of the Policy

The approved Policy shall be uploaded on the Company's website.

ANNEXURE - A

Documents whose preservation shall be permanent in nature:

Sr. No.	Name of the Document(s)
1	Memorandum and Articles of Association
2	Certificate of Incorporation
3	Minutes of Board and Committee Meetings
4	Minutes of Shareholders' Meetings
5	Statutory Registers under applicable laws
6	Listing Agreement executed with the stock exchanges
7	Forms filed with Registrar of Companies (ROC)
8	Material Agreements and contracts
9	Various Certificates, licenses, approvals obtained from Statutory authorities
10	Annual Reports
11	Orders issued by Courts/Statutory bodies
12	Any other document as may be required to maintain permanently in terms of applicable law(s), maintained and preserved from time to time.

Documents with preservation period of not less than eight years after completion of the relevant transaction:

Sr. No.	Name of the Document(s)
1	Books of Accounts
2	Annual Return(s)
3	Investment Records
4	Investor meet presentations, if any
5	Scrutinizer's Reports on voting at General Meetings/ Postal Ballot
6	Postal Ballot forms
7	Resolutions passed by circulation
8	Newspaper cuttings of notices of Board Meeting and Financial Results
9	Correspondences with Departments/shareholders
10	Notices pertaining to disclosure of Interest by the Directors
11	Notice and Agenda of the Board and Committee Meetings
12	Attendance Register – Board and Committee Meetings
13	Non-Statutory Registers/Documents
14	Insurance Policies/ Claims under various policies
15	Excise Returns, Income Tax Returns, Sales Tax/ VAT Returns, Service Tax Return.
16	Any other document as may be required to maintain in terms of applicable law(s), maintained and preserved from time to time.