

GHCL Policy
on
Preservation of Documents and
Archival Policy

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

1. TITLE

This policy shall be called "**Preservation of Documents and Archival Policy**". In short it can also be called as "PDAP".

2. OBJECTIVE

This policy is formulated in line with the requirement of Regulation 9 and Regulation 30(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (known as listing regulations) to prevent statutory records and documents as mentioned in various provisions of the Companies Act, SEBI (Prohibition of Insider Trading) Regulations, SEBI (Substantial Acquisition of Shares and Takeover) Regulations and such other acts, rules and regulation specially applicable to the company.

"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.

The documents specified in *Annexure – I* shall be preserved for the minimum period as mentioned in the annexure. However, company may keep those records for longer period in case there is a dispute pending before any court, department, judicial or quasi-judicial body etc.

3. APPLICABILITY

This policy shall be applicable effective from December 1, 2015.

4. Common Standards for the preservation of Records / documents. In order to preserve relevant documents effectively, the documents / records shall be

- i. Placed, handled, consulted and / or displayed in a way which minimize the risk of damage and takes due account of their size, shape and physical conditions;
- ii. Placed, handled, consulted and / or displayed in a safe and secure location;



- iii. Moved with due care between locations;
- iv. Placed, handled, consulted and / or displayed under appropriate preservation conditions such as avoid areas of unsuitable temperature and humidity or areas directly affected by ultra violet light.
- v. Proper account must be kept of the location of all the record.
- vi. Adequate infrastructure must be in place to preserve the records / documents and to avoid any serious damage or loss including the misuse, maltreatment or theft of records.
- vii. All departments, divisions or units involved and responsible for maintaining their records shall take appropriate measures for preventing records related to their areas and ensure that the adequate care be taken while taking charge from the person leaving the services of the company due to any reason.

5. Record Storage:

- i. Sufficient space must be made available for the storage of records;
- ii. All permanent and temporary storage area must be safe and secure to minimize the risk of theft or malicious damage.
- iii. Storage area must be structurally sound and sufficiently strong to withstand adverse weather conditions;
- iv. Storage area should be fire proof and moisture proof;
- v. Storage area should be insect and rodent free.
- vi. Environmental conditions in permanent storage areas must be carefully controlled and regulated to reduce the threat of atmospheric contamination.

6. Mechanism to take care of Records / documents:

- (i) A full and accurate account of the precise location of all records should be maintained;
- (ii) Checks and balances on the location of all records issued from or returned to storage should be made;
- (iii) Loss or theft of records should be noted / reported / investigated as deem necessary;
- (iv) The physical conditions of records issued from or returned to the stores should be assessed and any physical change / damage should be noted / reported / investigated / treated as necessary.

7. Maintaining of records /documents in electronic forms: In order to keep records / documents easily accessible at all the time at different locations, adequate steps to be taken to maintain the records or documents in electronic form / scanned form and shall be kept with adequate indexation. The documents should be kept at the company server with password protected under the supervision of Information Technology Department.

8. Conservation and repair of records / documents: The conservation treatments of relevant records / documents should be done in such a manner so that life span of the documents / records shall be improved.



9. **Copying or reformatting of Records:** In order to preserve original documents for longer period, exposure to the physical dangers of actual loss or damage through excessive handling need to be minimized. Hence, it is necessary that critical documents should be kept in scanned form duly authenticated by the members of the Board or company secretary or the head of the respective department and the same to be referred or provided whenever necessary. It is also to be ensured that copies should not be confused with the originals hence, every copied or reformatted documents must contain the seal of the company stating that this is not an original document.

10. AMENDMENTS

Any subsequent amendment / modification in the listing regulations and / or other applicable laws in this regard shall automatically apply to this Policy.

The Board of directors shall periodically review the policy keeping in view the amendment taken place in various laws applicable to the company and accordingly update this policy.



Annexure - 1				
List of documents and their mandatory preservation period under Companies Act, 2013				
Sl. No.	Particulars of documents / Register /Records.	Preservation Period of documents.	Reference of Sections & Rules.	Remarks
1.	Register of Members along with the Index	<i>Permanently</i>	Section 94 read with Rule 15 (1) of the Companies (Management and Administration) Rules, 2014.	Shall be kept in the custody of the CS or any other person authorized by the Board for such purpose.
3.	Copies of all annual returns and copies of all certificates and documents required to be annexed with the annual return	<i>Eight Years</i> from the date of filing with the ROC	Section 94 read with Rule 15 (3) of the Companies (Management and Administration) Rules, 2014.	Not specified
7.	Maintenance, preservation and safe custody of share certificate forms and related books and documents including the blank forms of share certificates.	<ul style="list-style-type: none"> ❖ <i>At least 30 years.</i> However, in case of disputes cases, shall be preserved permanently. ❖ Certificate surrendered to the company shall be defaced by stamping or printing the word "cancelled" and may be destroyed after expiry of three years from the date of surrender, under the authority of Board of Directors and in presence of duly board appointed person. 	Section 46 read with Rule 7 of the Companies (Share Capital and Debentures) Rules, 2014.	<ul style="list-style-type: none"> ❖ In case company has a company secretary: CS shall be responsible. or ❖ In case company do not have CS: A director specially authorized by the Board of Directors for such purpose. Or ❖ The Committee of the Board if so authorized by the Board, in case company does not have a company secretary.
8.	Minutes of proceedings	The minutes books of	Section 118 read with	Minutes shall be



	<p>of</p> <ul style="list-style-type: none"> i. General Meetings ii. Creditors Meetings iii. Board Meetings iv. Committee meetings of the Board v. Resolution passed by Postal Ballot 	<ul style="list-style-type: none"> i. general meetings and ii. Board and committee meetings <p>shall be preserved permanently. This includes minutes of resolution passed by Postal Ballot. However, there are no provisions suggesting the period of maintenance of minutes of creditors meeting.</p> <p>However, keeping in view the above minute of creditors meeting shall be preserved permanently.</p>	<p>Rule 25 of the Companies (Management and Administration) Rules, 2014.</p>	<p>kept at the registered office of the company and shall be in custody of the company secretary or any director duly authorized by the Board or at such other place as may be approved by the Board.</p>
9.	<p>Register of</p> <ul style="list-style-type: none"> i. Loan, ii. Investment, iii. Guarantee or iv. security given <p>under Section 186 shall be maintained in Form MBP 2.</p> <p>The register can be maintained either manually or in electronic mode.</p>	<p>The register shall be preserved permanently.</p>	<p>Section 186 read with Rule 12 of the Companies (Meetings of the Board and its Powers) Rules, 2014.</p>	<p>The Register shall be kept at the registered office of the company and shall be kept in the custody of the company secretary or any director duly authorized by the Board or at such other place as may be approved by the Board.</p>
10.	<p>Register of investment made by the company but not in its own name under section 187 shall be maintained in Form MBP 3.</p>	<p>The register shall be preserved permanently.</p>	<p>Section 187 read with Rule 14 of the Companies (Meetings of the Board and its Powers) Rules, 2014.</p>	<p>The Register shall be kept at the registered office of the company and shall be kept in the custody of the company secretary. In case there is no company secretary then it shall be kept in the custody of any director or</p>



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				any other officer authorized by the Board.
11.	<p>Notice of Disclosure of interest by directors</p> <p>i. at the first meeting of the Board in which he participates as a director and thereafter</p> <p>ii. at the first meeting of the Board in every financial year or</p> <p>iii. whenever there is any change in the disclosures already made, then at the first Board meeting held after such change.</p> <p>The disclosure shall be in form MBP-1</p>	<p>The notices shall be preserved for a period of eight years from the end of the financial year.</p>	<p>Section 184 read with Rule 9 of the Companies (Meeting of Board and its Powers) Rules, 2014.</p>	<p>The notice shall be kept in the custody of the Company Secretary or in the custody of any other person authorized by the Board for this purpose.</p>
12.	<p>Register of Contract or arrangement in which directors are interested shall be maintained in form MBP 4.</p>	<p>The register shall be preserved permanently.</p>	<p>Section 189 read with Rule 16 of the Companies (Meeting of Board and its Powers) Rules, 2014.</p>	<p>The register shall be kept in the custody of the company secretary or any other person authorized by the Board.</p>
13.	<p>Maintenance of documents filed in electronic form relating to incorporation, and matters incidental thereto.</p>	<p>The company shall retain such documents duly stamped in original permanently for the documents relating to incorporation and matters incidental thereto, change in any of the clauses of the MOA and AOA.</p> <p>However, in any other cases, the documents shall be maintained for a period of eight years from the date of filing</p>	<p>Section 398 read with Rule 7 of the Companies (Registration Offices and Fees) Rules, 2014.</p>	<p>Specific authorization is not provided in the Act for keeping of record in the custody of the CS or any other authorized person by the Board. However, keeping in view the other provisions in mind, we may say that these documents may be kept in the</p>



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		of the documents and the same is required to produce the same as and when the same is required by competent authority.		custody of CS or authorized person by the Board, in case there is no Company Secretary in the company.
14.	Maintenance of Register of Charges and Instruments creating charges under Section 85 of the Act.	The register of charges shall be preserved permanently and instrument creating or modification of the charges shall be kept for a period of eight years from the date of satisfaction of the charges.	Section 85 read with Rule 10 of the Companies (Registration of Charges) Rules, 2014.	No specific provisions authorizing CS to keep the record in his custody. However, keeping in view the other provisions in mind, we may say that these documents may be kept in the custody of CS or authorized person by the Board, in case there is no Company Secretary in the company.
15.	Maintenance of Register of Renewed and Duplicate Share Certificates in form SH 2	The register shall be preserved permanently	Section 46 read with Rule 6 of the Companies (Share Capital and Debentures) Rules, 2014	The register shall be maintained at Registered Office in the custody of the CS or any other person authorized by the Board for the purpose.
17.	Maintenance of Books of Accounts etc.	The books of accounts of every company relating to a period of not less than eight financial years , immediately preceding the financial year together with the vouchers relevant to any entry in such books of accounts shall be kept in good order. In case of investigation	Section 128 read with Rule 3 & 4 of the Companies (Accounts) Rules, 2014.	The Managing Director, the WTD in charge of finance, the CFO or any other person of a company charged by the Board, with the duty of complying with the provisions of the section.



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		is ordered under Chapter XIV by the Central Govt. they books of accounts may be maintained for longer period.		
18.	Register of Directors and Key Managerial Personnel and their shareholding	Shall be maintained and updated on continuous basis. No specific time period is prescribed.	Section 170 read with Rule 17 & 18 of the Companies (Appointment and Qualifications of Directors) Rules, 2014	The register of directors and KMP shall be kept at registered office and any changed therein shall be reported to ROC within 30 days of such changes.
List of documents and their mandatory preservation period as per SEBI (Prohibition of Insider Trading) Regulations, 2015				
Sl. No.	Particulars of documents / Register /Records.	Preservation Period of documents.	Reference of Sections & Rules.	Remarks
1.	Disclosure of trading by Insiders in prescribed form.	The documents shall be maintained for a minimum <i>five years</i> in prescribed form.	Regulation 6(4)	Shall be maintained by the compliance officer.
2.	Initial disclosure given by the promoters, key managerial personnel and directors within 30 days of these regulations taking effect.	The documents shall be maintained for a minimum <i>five years</i> in prescribed form.	Regulation 7(1) (a) read with Regulation 6(4)	Shall be maintained by the compliance officer.
3.	Initial disclosure given by the person on his appointment as a director or KMP regarding his holding of securities in the company within 7 days of his appointment.	The documents shall be maintained for a minimum <i>five years</i> in prescribed form.	Regulation 7(1) (b) read with Regulation 6(4)	Shall be maintained by the compliance officer.
4.	Continual Disclosures given every promoter, employee and director of the company within two trading days of their acquisition of shares or disposal of shares, as the case may	The documents shall be maintained for a minimum <i>five years</i> in prescribed form.	Regulation 7(2) (a) read with Regulation 6(4)	Shall be maintained by the compliance officer.



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	be crossing the threshold limit of Rs. 10 lacs per quarter or any other value as may be specified.			
5.	Disclosure shall be made by the company to the stock exchange within two trading days of receipt of information under point no 4 mentioned above.	The documents shall be maintained for a minimum <i>five years</i> in prescribed form.	Regulation 7(2) (b) read with Regulation 6(4)	Shall be maintained by the compliance officer.
6.	Code of practices and procedures for fair disclosure of UPSI as per Schedule A	Shall be disclosed on website and will continue to be disclosed at every updates	Regulation 8 of SEBI (PIT) Regulations, 2015 read with Regulation 30(8) of Listing Regulations, 2015.	Shall be maintained by the compliance officer.
7.	Code of conduct to regulate, monitor and report trading by its employees and other connected persons towards achieving compliance with these regulations as per Schedule B	Shall be disclosed on website and will continue to be disclosed at every updates	Regulation 9 of SEBI (PIT) Regulations, 2015 read with Regulation 30(8) of Listing Regulations, 2015.	Shall be maintained by the compliance officer.

Documents related to Disclosure made by the company as per SEBI (Substantial Acquisition of Share and Takeover) Regulations, 2011

1.	<p>1. Regulation 30(1): Every person, who together with persons acting in concert with him, holds shares or voting rights entitling him <i>to exercise twenty-five per cent or more</i> of the voting rights in a target company,</p> <p align="center">❖ shall disclose their aggregate shareholding and voting rights as of the thirty-first day of March, in such target company in such form as may be specified.</p> <p>2. Regulation 30 (2): The promoter of every target company shall together with persons acting in concert with him, disclose their aggregate shareholding and voting rights as of the thirty-first day of March, in such target company in such form as may be specified.</p> <p>3. The disclosures required under sub-regulation (1) and sub-regulation (2) shall be made within seven working days from the end of each financial year to;</p> <p align="center">i. every stock exchange where the shares of the target company are listed; and ii. the target company at its registered office.</p>
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2.	<p>Disclosure of acquisition and disposal.</p> <ol style="list-style-type: none"> 1. Regulation 29(1): Any acquirer who acquires shares or voting rights in a target company which taken together with shares or voting rights, if any, held by him and by persons acting in concert with him in such target company, aggregating to five per cent or more of the shares of such target company, shall disclose their aggregate shareholding and voting rights in such target company in such form as may be specified. 2. Regulation 29(2): Any acquirer, who together with persons acting in concert with him, holds shares or voting rights entitling them to five per cent or more of the shares or voting rights in a target company, shall disclose every acquisition or disposal of shares of such target company representing two per cent or more of the shares or voting rights in such target company in such form as may be specified. 3. Regulation 29(3): The disclosures required under sub-regulation (1) and sub-regulation (2) shall be made within two working days of the receipt of intimation of allotment of shares, or the acquisition of shares or voting rights in the target company to,— <ol style="list-style-type: none"> i. every stock exchange where the shares of the target company are listed; and ii. the target company at its registered office. <p>Disclosure of encumbered shares.</p> <ol style="list-style-type: none"> a. Regulation 31(1): The promoter of every target company shall disclose details of shares in such target company encumbered by him or by persons acting in concert with him in such form as may be specified. b. Regulation 31(2): The promoter of every target company shall disclose details of any invocation of such encumbrance or release of such encumbrance of shares in such form as may be specified. c. Regulation 31(3): The disclosures required under sub-regulation (1) and sub-regulation (2) shall be made within seven working days from the creation or invocation or release of encumbrance, as the case may be to,— <ol style="list-style-type: none"> i. every stock exchange where the shares of the target company are listed; and ii. the target company at its registered office.
<p>Maintenance of Records of disclosure made of various events / information under Listing Regulations, 2015 for a period of five years and thereafter as per archival policy of the company.</p>	
Sl. No.	List of Documents / Return required to be filed / reported to stock exchanges under listing regulation is given below:
1.	<p>Statement regarding Grievance Redressal Mechanism: [Reg. 13(3)]: Listed entity shall file on a quarterly basis, within 21 days from the end of each quarter, a statement giving number of investor complaints pending at the beginning of the quarter, those received during the quarter, disposed off during the quarter and those remaining unresolved at the end of the quarter.</p>
2.	<p>Corporate Governance Report: [Reg. 27 (2) (a)]: Listed entity shall submit a quarterly compliance report on corporate governance in the prescribed format as per Circular dated September 24, 2015 to the stock exchanges within 15 days of close of the quarter.</p>



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3.	Shareholding Pattern: [Reg. 31(1) (b)]: Shareholding pattern shall be filed on quarterly basis within 21 days of close of the quarter.
4.	Submission of quarterly and year to date standalone financial results: [Reg. 33 (3) (a)]: shall be submitted to the stock exchange within 45 days of the end of each quarter, other than the last quarter.
5.	Submission of compliance certificate related to share transfer to the Stock Exchange: [Reg. 7(3)]: The listed entity shall submit a compliance certificate to the stock exchange, duly signed by <i>both</i> the compliance officer of the listed entity <i>and</i> the authorized representative of the share transfer agent, wherever applicable, <i>within one month of end of each half of the financial year</i> , certifying compliance with the requirements of sub-regulation (2).
6.	Compliance certificate w.r.t. transfer or transmission or transposition of securities within 30 days:[Reg. 40(9)]: The listed entity shall ensure that the share transfer agent and /or the in-house share transfer facility, as the case may be, produces a certificate from a practicing company secretary <i>within one month of the end of each half of the financial year</i> , certifying that all certificate have been issued <i>within 30 days of the date of lodgement for transfer, sub-division, consolidation, renewal, exchange or endorsement of calls / allotment monies.</i> <i>The listed entity shall ensure that certificate mentioned in sub-regulation (9) shall be filed with the stock exchanges simultaneously [Reg. 40(10)]</i>
7.	Payment of Listing Fees and other charges:[Reg. 14]: The listed entity shall pay all such fee or charges, as applicable, to the recognized stock exchanges, in the manner specified by the SEBI or the recognized stock exchange.
8.	Submission of audited annual financial results:[Reg. 33(3)d)]: The listed entity shall submit audited standalone financial results for the financial year, <i>within 60 days</i> from the end of the financial year along with the audit report and either Form A (unmodified report) or Form B (modified report): Provided that if the listed entity has subsidiaries, it shall, while submitting annual audited standalone financial results also submit annual audited consolidated financial results along with the audit report and either Form A or Form B.
9.	Annual Report: [Reg. 34(1)]: The listed entity shall submit the annual report to the stock exchange <i>within 21 working days</i> of it being approved and adopted in the annual general meeting as per the provisions of the Companies Act, 2013
10.	Intimation of appointment of share transfer agent [Reg.7(5)]: The listed entity shall intimate such appointment referred to in sub-regulation (4) to the stock exchange <i>within 7 days of entering into agreement</i>
12.	In-principle approval of Stock Exchange: [Reg. 28(1)]: The listed entity shall obtain an "in-principle" approval from recognized stock exchange before issue of security.
13.	Prior intimations of Board meeting for financial results to the Stock Exchange: [Reg. 29(1)(a) & proviso of sub-regulation (2)]: The listed entity shall give <i>prior intimation</i> to stock exchange about the meeting of the Board of Directors in which financial results viz. quarterly, half-yearly or annual is proposed to be considered.



	The intimation shall be given at least five days in advance (excluding the date of the intimation and date of the meeting) and such intimation shall include the date of such meeting of the Board of Directors.
14.	Prior intimations of Board meeting for proposal to buy back of securities, voluntarily delisting; fund raising by way of further public offer, rights issue, ADR, GDR, FCCB QIP, Debt Issue, Preferential Issue, declaration of dividend, bonus issue: [Reg. 29(1)(b), 29(1)(c), 29(1)(d), 29(1)(e), and 29(1)(f):
15.	Intimations of Board meeting for alteration in nature of securities: [Reg. 29(3)] The listed entity shall give intimation to the stock exchange <i>at least 11 working days before</i> any of the following proposal is placed before the Board meeting (a) <i>Any alternation in the form or nature of any of its securities that are listed on the stock exchange or in the rights or privileges of the holders thereof;</i> (b) <i>Any alteration in the date on which, the interest on debentures or bonds or the redemption amount of redeemable shares or of the debentures or bonds shall be payable.</i>
16.	Disclosure of price sensitive information: [Reg. 30(6)]: The listed entity shall first disclose to stock exchange(s) of all events, as specified in Part A of Schedule III, or information as soon as reasonably possible and <i>not later than twenty four hours from the occurrence of event or information: Provided that in case the disclosure is made after twenty four hours of occurrence of the event or information, the listed entity shall, along with such disclosures provide explanation for delay.</i>
17.	Disclosure of price sensitive information: [Reg. 30(6)]: Outcome of Meetings of the board of directors: The listed entity shall disclose to the Exchange(s), within 30 minutes of the closure of the meeting, held to consider the following: i. dividends and/or cash bonuses recommended or declared or the decision to pass any dividend and the date on which dividend shall be paid/dispatched; ii. any cancellation of dividend with reasons thereof; iii. the decision on buyback of securities; iv. the decision with respect to fund raising proposed to be undertaken v. increase in capital by issue of bonus shares through
18.	Filing of shareholding pattern to Stock Exchanges prior to listing of securities: [Reg. 31(1)(a)]: Filing of shareholding pattern one day prior to listing of its securities on the stock exchange.
19.	Filing of shareholding pattern to Stock Exchanges in case of capital restructuring: [Reg. 31(1)(c)]: Within 10 days of any capital restructuring of the listed entity resulting in a change exceeding two percent of the total paid up share capital.
20.	Draft Scheme of Arrangement or Scheme of Arrangement: [Reg. 37(2)]: Listed entity shall obtain observation letter or no-objection letter from the stock exchanges before filing of any draft scheme of arrangement or Scheme of Arrangement.
21.	Intimation regarding fixing of Record date or Date of closure of transfer books: [Reg. 42(2)]: The listed entity shall intimate the record date to all the stock exchanges for the following purposes (a) Declaration of dividend;



	<p>(b) Issue of right or bonus shares; (c) Issue of shares for conversion of debentures or any other convertible security (d) Share arising out of rights attached to debentures or any other convertible security (e) Corporate action like merger, demergers, splits and bonus shares etc. (f) Such other purposes as may be specified by the stock exchange The intimation shall be given in advance of at least 7 working days excluding the date of intimation and record date to the stock exchanges of record date specifying the purpose of the record date</p>
22.	<p>Intimation for fixation of record date for declaration of dividend and or cash bonus: [Reg. 42(3)]: The listed entity shall recommend or declare all dividend and / or cash bonuses at least five working days (excluding the date of intimation and the record date) before the record date fixed for the purpose.</p>
23.	<p>Voting by shareholders: [Reg. 44(3)]: The listed entity shall submit to the stock exchange, <i>within 48 hours</i> of conclusion of its general meeting, details regarding the voting results in the format specified by the Board.</p>
24.	<p>Change in name of the listed entity [Reg. 45(3)]: On receipt of confirmation regarding name availability from Registrar of Companies, before filing the request for change of name with the Registrar of Companies in terms of provisions laid down in Companies Act, 2013 and rules made thereunder, the listed entity shall seek approval from Stock Exchange by submitting a certificate from chartered accountant stating compliance with conditions at sub-regulation (1).</p>



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