

# **GRAVITA INDIA LIMITED**

## **PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY**

[Pursuant to Regulation 9 and Regulation 30(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]



## 1. Legal Framework

Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") imposed certain obligations and disclosure requirements on all the listed entities, one of the common obligation for all the listed entities pursuant to Regulation 9 is to formulate and put in place a policy for preservation of documents.

In terms of Regulation 30(8) of the Listing Regulations, the Company is required to formulate an archival policy for all disclosures of events/information to the Stock Exchanges in terms of the Company's Policy for Disclosure of Events/Information and Determining of Materiality.

The Board of Directors of Gravita India Limited (the "Company") is obliged to formulate above mentioned policies for "Preservation of Documents" and "Archival Policy" to comply with the requirements of Regulation 9 and 30 (8) of the Listing Regulations.

This Policy will be applicable to the Company effective from the date of approval of Board of Directors of the Company.

## 2. Definitions

- a) "Board"  
Board means "Securities and Exchange Board of India."
- b) "Company"  
Company means "Gravita India Limited"
- c) "Documents"  
Documents means all papers, records, files, books including in soft/digital format etc., and the like as required to be maintained under any law or regulation for the time being in force.
- d) "Listing Regulations"  
Listing Regulations means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")
- e) "Head of Department"  
The head of department will be defined as per the Company's Policy.

## 3. Responsibility for preservation of documents

The head of respective department shall be responsible to ensure the preservation of documents pertaining to their area of responsibilities in accordance with the applicable laws/regulation as envisaged in respective 'Responsibility Matrix' signed by the Departmental/Functional Heads of the Company.



#### 4. Objective

The purpose of this policy is to have a binding framework for the preservation of documents of the company, as approved by the Board of Directors of the company, which shall classify them in the following categories as follows:

##### **4.1 Documents with preservation period of not less than eight (8) years after completion of the relevant transactions:**

###### **TAX Records**

Tax records may be retained for a period of at least Eight years or as provided under the applicable provisions under various taxation laws from the date of filing the applicable returns.

###### **Employment and Personal Records**

Several state and central laws requires the company to keep certain documents viz. employment, personal and recruitment information and shall also preserve the personal files that reflects performance reviews and any complaints brought against the Company or individual employees under applicable Central & State statutes.

Employment and personnel records should be retained for six years or till the cessation of the employment.

###### **Marketing and Sales Documents**

The company should keep final copies of marketing and sales documents at least for a period of Eight Years.

###### **Accounting and Financial Records**

The company shall retain the Annual Plans and budgets at least for a period of 3 years or higher as decided by the management of the company.

The company shall retain all the accounting documents viz. accounting ledgers, accounts receivables, audit reports, cost audit report, bank statement and cancelled cheques, investment records, quarterly and annual statements of profit & loss and balance sheet of the company and other expenses records at least for a period of Eight (8) years.

###### **Insurance Records**

The company shall retain the insurance plans which are renewable on yearly basis for a period of 1 year from the date of expiry. The group insurance policy of active employees, claim files, annual loss summaries of the company shall be preserved for a period of 8 years.





**Documents required under Companies Act, 2013 and various SEBI Guidelines**

- ✓ Register of Allotments
- ✓ Register of Buy-Back
- ✓ Register of Charge
- ✓ Register of Deposits
- ✓ Register of payment of Dividend
- ✓ Dividend reconciliation Statements (preserve as long as dividend id unpaid)
- ✓ Register of Director Attendance
- ✓ Register of Proxy
- ✓ Register of Inspection
- ✓ Register of Investor complaints
- ✓ Register of Sweat Equity Shares
- ✓ ROC and Stock Exchange Fillings
- ✓ Legal Memoranda and opinion
- ✓ Corporate Governance Report
- ✓ Statement of deviation or variation in use of issue proceeds
- ✓ Certificate of Reconciliation of share Capital and Share Transfer Audit
- ✓ Intimation(s) of Appointment of Share Transfer Agent
- ✓ Disclosures under Code of Internal Procedures and Conduct for Regulating, Monitoring and Reporting Of Trading By Insiders
- ✓ Disclosure of Price Sensitive Information and intimation regarding board meeting to the Exchanges
- ✓ Shareholding pattern prior to the listing of securities
- ✓ All other events and information as per regulation 30(8) of SEBI (Listing Obligations and disclosure requirements) Regulations, 2015 (Five Years)

**4.2 Documents whose preservation shall be permanent in nature:**

All the documents of the company which are permanent in nature shall be kept by company in hard copy at the corporate office of the or any other place as decided by the management of the company described as follows:

- ✓ All type of Certificates i.e. Certificate of Incorporation, certificate for change in name of company
- ✓ Memorandum and Articles of Association of company
- ✓ Minutes Books of Company in binding form
- ✓ Register of Postal Ballot and Scrutinizer report
- ✓ Register and Index of Debenture Holder
- ✓ Register of Members of Company including Non-resident investor and foreign investors
- ✓ Register of Investments
- ✓ Register of Transfer and Transmission of Securities
- ✓ Register in respect of SEBI (Substantial Acquisition of Shares and Takeovers ) Regulation 2011

- ✓ Register in Respect of SEBI (Prohibition of Insider Trading Regulations) 2015
- ✓ All type of Licenses and permits
- ✓ Court Orders
- ✓ Annual Reports and Return
- ✓ Annual Audit reports and Financial Statements
- ✓ All property documents and various type of Lease-Deed entered by the company
- ✓ **Contracts & Agreements and legal case files:**

Final, execution copies of all the contracts and agreements entered into by the company should be retained permanently and wherever required, should be destroyed only with the written permission of management.

All the files relating to Legal cases filed by the company or filed against the company should be preserved permanently by the company.

✓ **Electronic Mail: E-mail that needs to be saved should be either:**

- i. Printed in hard copy and kept in the appropriate file; or
- ii. Downloaded to a computer file and kept electronically or on disk as a separate file.

Electronic documents will be retained as if they were paper documents. Therefore, the electronic files should be maintained for the appropriate amount of time depending upon the subject matter of the email and should be determined primarily by the application of the general guidelines affecting document retention. If a user has sufficient reason to keep an e-mail message, the message should be printed in hard copy and kept in the appropriate file or moved to an "archive" computer file folder. Backup and recovery methods should be tested on a regular basis.

Provided further that the Company may keep the documents as specified above in electronic mode.

**4.3 Documents whose preservation period of not less than three years after completion of the relevant transactions:**

- i. Proof of sending Notice, Agenda and Notes on Agenda and their delivery of Board and Committee Meeting(s);
- ii. Proof of sending draft Minutes and its delivery of Board and Committee meeting(s);
- iii. Proof of sending signed Minutes and its delivery of Board and Committee meeting(s); and
- iv. In case of Passing of Resolution by Circulation, Proof of sending and delivery of the draft of the Resolution and the necessary papers.







#### 5. Archival Policy

Any disclosure of events or information which have been submitted by the Company to the Stock Exchanges under Regulation 30 of the Listing Regulations will be available on the website of the Company for a period of 5 years from the date of its disclosure and shall thereafter be archived from the website of the Company for a period of 3 years.

#### 6. General

Notwithstanding anything contained in this Policy, the Company shall ensure to comply 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.

A handwritten signature in blue ink is written over a circular purple stamp. The stamp contains the text "GRAVITA INDIA LIMITED" around the perimeter and a small star at the bottom. The center of the stamp features the same diamond-shaped logo seen at the top of the page.