

**Godfrey Phillips India Limited**  
Preservation of Documents Policy

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## **I. Introduction**

Regulation 9 of Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (LODR) Regulations, 2015 ("hereinafter referred to as LODR Regulations") mandates that the listed Company shall adopt a Preservation of Document Policy approved by the Board of Directors (hereinafter referred to as "Board") of the Company. In pursuance of this provision, Godfrey Phillips India Limited (hereinafter referred to as "GPIL" or "the Company") has formulated and effected Preservation of Document Policy ("hereinafter referred to as "Policy") to safely maintain and preserve all important documents.

The documents to be preserved are broadly categorized into three types-

- a) Documents whose preservation shall be permanent in nature.
- b) Documents which shall be preserved for at least 8 years or more.
- c) Documents which shall be preserved for less than 8 years.

## **II. Purpose**

The purpose of this Policy is to support employees of the Company in understanding the obligation of preserving the electronic and physical documents of the organisation.

The Policy will aid them in following a structured process in managing Company's information, retaining the information for as long as it is essential for the business purpose, to meet statutory requirements, and to protect all information essential for the Company's interest.

## **III. Effective Date**

The Policy has been approved by the Board of the Company and will come into effect from the 27<sup>th</sup> May, 2023.

## **IV. Scope and Applicability**

The Policy is applicable to the Company and its subsidiaries. This includes documents retained at the Company's own locations and/or the locations of the Registrars and Share Transfer Agents appointed by the Company.

## **V. Definitions**

- a) **"Board of Directors" or "Board"** shall mean the Board of Directors of Godfrey Phillips India Limited, as constituted from time to time.
- b) **"Company"** shall mean **"Godfrey Phillips India Limited"**.
- c) **"Documents"** shall mean all papers, records, files, books, tapes, CDs, DVDs, electronic storage devices, etc., and the like as may be required under any law or regulation for the time being in force.
- d) **"Electronic Form"** means any data stored in any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, 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.

- e) “**LODR Regulations**” shall mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

## **VI. Type of Documents and Time Period for Preservation**

For the purpose of managing, storing and preserving, the documents of the Company are broadly classified in the following three categories:

- a) The documents of a permanent nature including any modification(s), amendment(s), addition(s), deletion(s), or other change(s) made thereto, shall be maintained and preserved permanently by the Company. (Listed in **Annexure 1**)
- b) The documents including any modification(s), amendment(s), addition(s), deletion(s), or any change(s) made thereto, shall be preserved by the Company for the term of eight years or more from the date of the relevant transactions. (Listed in **Annexure 2**)
- c) The documents including any modification(s), amendment(s), addition(s), deletion(s), or any change(s) made thereto, shall be preserved by the Company for the terms less than eight years from the date of the relevant transactions. (Listed in **Annexure 2**)

In addition to the above-mentioned categories, if a document in any way is related to a pending or threatened litigation, then such document shall be retained as per the instructions from Legal and Compliance Department.

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

## **VII. Record Maintenance**

The responsibility to maintain the records shall lie with the concerned departments within the Company. Records shall be maintained or preserved for the time period as is prescribed under the applicable laws, rules and regulations. In case no such time period is prescribed for any document, such documents shall be preserved for 5 years under this Policy.

### **A. Physical Records**

Respective departments are responsible for keeping track of the content and location of the documents they are responsible for. They shall ensure that documents are kept in safe and secure condition, in an orderly manner, and labelled correctly, in order to ensure ease of retrieval. Company's Registrars and Share Transfer Agents shall be responsible for maintaining records and registers relating to shareholders, shares, and other securities of the Company. They shall also ensure that no unauthorized person gains access to the documents.

### **B. Electronic Records**

Respective departments responsible for keeping track of electronic records shall ensure that electronic records are stored safely on computers with password protection for security/confidentiality and backed up on servers or external hard drives or in any other appropriate manner, for easy retrieval. They shall

also ensure that no unauthorized person gains access to the documents. The Information Technology (IT) Department shall be responsible for formulating processes and policies for proper maintenance of electronic records, back-up of the records, and password policy for maintaining their confidentiality.

**C. Email**

- i. All email communication (received / sent) on the Company's email domain by all registered users (which includes but is not limited to employees, consultants, contractors, partners, external agency, etc.) will be retained as per IT policy of the Company.
- ii. All emails will be stored in online and offline storage where all emails older than a year will shift to offline storage.
- iii. This provision is applicable to all emails irrespective of their content and subject.

**VIII. Roles and Responsibilities**

The respective departmental heads of the Company shall be responsible for maintenance, preservation and destruction of documents in respect of the areas of operations falling under the responsibility of each of them, in accordance with this Policy.

**IX. Destruction of Documents**

**A. Physical Records**

Disposal or destruction of the documents/records shall be done after completion of prescribed retention period, unless required as a result of any ongoing litigation or regulatory directive, as provided under applicable laws, rules, regulations, and under this Policy. Department heads shall authorize the destruction of the documents while ensuring the sanctity of the information contained in them. The destruction process will be undertaken under the supervision of the person as authorized by the concerned department head. A proper documentation/record shall be maintained of the documents destroyed and duly signed by such authorized person.

**B. Electronic Records**

- i. After completion of the prescribed retention period, electronic documents shall be deleted/destroyed unless required otherwise under any ongoing litigation or regulatory directive. The concerned department head shall authorize the deletion/destruction of the records. The authorized person shall ensure the proper documentation of such deletion/destruction and the said documents shall be duly signed by him/her.
- ii. The IT Department shall maintain a procedure to delete the records that are no longer required to be retained, from back-up servers, and for appropriately purging emails no longer required to be maintained.

**C. Email**

Disposal of the emails will be done in accordance with the importance of the emails such as business requirements, policies and other statutory requirements from time to time.

## **X. Regulatory Provisions**

Any and all applicable laws, rules or regulations that prescribe any specific guideline/procedure for disposing documents, shall be adhered to.

## **XI. Communication and Dissemination of the Policy**

A copy of this Policy shall be posted on the website of the Company, namely [www.godfreyphillips.co.in](http://www.godfreyphillips.co.in)

## **XII. 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 as may be applicable to the Company from time to time.

## **XIII. Review**

The Policy shall be reviewed by the Company Secretary as and when it deems necessary or in compliance with the amendment made to the Act, LODR Regulations or enactment of any other Act, rules and regulations made thereunder. The Policy shall be approved by the Board thereafter.

## **XIV. Version Control**

| <b>Version</b> | <b>Change Description</b>  | <b>Date</b> |
|----------------|--|-------------|
| 1.2            | <ul style="list-style-type: none"><li>• Added provision on preservation and destruction of email</li><li>• Added provision on Record maintenance for different types of records</li><li>• Added provision on review of the policy</li><li>• Added annexure with retention period for different documents</li></ul> | 27/05/2023  |
| 1.3            | Changes made pursuant to amendments in the SEBI (LODR) Regulations.  | 13/02/2025  |

**XV. Annexure 1**

| <b>S. No.</b> | <b>Section/Rules/Clause</b>   | <b>Type of Document</b>  |
|---------------|---|--|
| 1.            | Section 7(4)  | Memorandum of Association and Articles of Association  |
| 2.            | Section 186(9) and Rule 12(1) of the Companies (Meetings of Board and its Powers) Rules, 2014   | Register of loans, guarantee, security and acquisition of securities made by the Company   |
| 3.            | Section 187(3) and Rule 14(1) of the Companies (Meetings of Board and its Powers) Rules, 2014   | Register of investments not held in its own name by the Company  |
| 4.            | Section 189(1) and Rule 16(1) of the Companies (Meetings of Board and its Powers) Rules, 2014   | Register of contracts or arrangements in which directors are interested  |
| 5.            | Section 85 and Rule 10(4) of Companies (Registration of Charges) Rules, 2014  | Register of charges  |
| 6.            | Section 88 and Rule 15(1) of the Companies (Management and Administration) Rules, 2014  | Register of Members along with index of the names  |
| 7.            | Section 88 and Rule 15(4) of the Companies (Management and Administration) Rules, 2014  | Foreign register of members  |
| 8.            | Rule 25(1)(e) of the Companies (Management and Administration) Rules, 2014 and Clause 18.1 of Secretarial Standard 2  | Minutes of General Meeting including Minutes of all Meetings of the transferor Company under a scheme of arrangement             |
| 9.            | Rule 25(1)(f) of the Companies (Management and Administration) Rules, 2014 and Clause 8.1 of Secretarial Standard 1   | Minutes of Board or Committee Meetings including Minutes of all Meetings of the transferor Company under a scheme of arrangement |
| 10.           | Rule 6(3) of the Companies (Share Capital and Debentures) Rules, 2014   | Register of Renewed and Duplicate Share Certificates   |
| 11            | Any other material document(s), agreements, contracts, order issued by court or statutory bodies as may be required to maintain permanently by any laws / requirements of the Company | Documents, Agreements, etc.  |

|    |  |                          |
|----|--|--------------------------|
| 12 | Regulatory / business licenses, approvals, permits ,etc. | Permits / Licenses, etc. |
|----|--|--------------------------|

**XVI. Annexure 2**

| S.No. | Section/Rules/Clause   | Type of Document  | Preservation Period   |
|-------|--|---|---|
| 1.    | Section 128(5)   | Books of Account including vouchers relevant to any entry in such books of account        | 8 financial years preceding current FY  |
| 2.    | Rule 9 of Companies (Meetings of Board and its Powers) Rules, 2014                     | Disclosures/ Notices by a director of his interest  | For a period of 8 years from the end of the financial year to which it relates                                  |
| 3.    | Rule 14(3) of Companies (Acceptance of Deposits) Rules, 2014                           | Registers of deposits   | For a period of not less than 8 years from the financial year in which the latest entry is made in the register |
| 4.    | Section 85 and Rule 10(4) of the Companies (Registration of Charges) Rules, 2014       | The instrument creating a charge or modification  | For a period of 8 years from the date of satisfaction of charge by the Company                                  |
| 5.    | Section 88 and Rule 15(2) of Companies (Management and Administration) Rules, 2014     | Register of debenture-holders or any other security holder, along with index of the names | For a period of 8 years from the date of redemption of debentures or securities                                 |
| 6.    | Section 88 and Rule 15(4) of the Companies (Management and Administration) Rules, 2014 | Foreign register of debenture holders or any other security holder                        | For a period of 8 years from the date of redemption of such debentures or securities                            |
| 7.    | Section 88 and Rule 15(3) of Companies (Management and Administration) Rules, 2014     | Annual return and copies of all certificates and documents required to be annexed thereto | For a period of 8 years from the date of filing with the Registrar  |
| 8.    | Rule 7(3) of the Companies (Share Capital and Debentures) Rules, 2014                  | All books and documents relating to the issue of share certificates,                      | Not less than 30 years and in case of disputed  |

|     |  |  |   |
|-----|--|--|---|
|     |  | including the blank forms of share certificates  | cases shall be preserved permanently  |
| 9.  | Rule 7(3) of the Companies (Share Capital and Debentures) Rules, 2014        | All certificates surrendered to a Company shall immediately be defaced by stamping or printing the word “cancelled” in bold letters  | May be destroyed after the expiry of 3 years from the date on which they are surrendered, under the authority of a resolution of the Board and in the presence of a person duly appointed by the Board in this behalf |
| 10. | Rule 3(2)(d) of the Companies (Meetings of Board and its Powers) Rules, 2014 | Tape recording(s) or other electronic recording mechanism used for Board meetings held through videoconferencing or audio-visual means   | At least upto the time of completion of audit of that particular year   |
| 11. | Clause 4.1.7 of Secretarial Standard 1                                       | Attendance register of Board and Committee Meeting   | For a period of at least 8 financial years and may be destroyed thereafter with the approval of the Board   |
| 12. | Clause 8.2 of Secretarial Standard 1   | Office copies of Notices, Agenda, Notes on Agenda and other related papers of Board and Committee Meeting including copies of the above documents received from the transferor Company under the Scheme of Arrangement | To be preserved in good order in physical or in electronic form for as long as they remain current or for 8 financial years, whichever is later and may be destroyed thereafter with the approval of the Board        |
| 13. | Clause 18.2 of Secretarial Standard 2  | Office copies of Notices, scrutiniser’s report, and related papers of the General Meeting  | To be preserved in good order in physical or in electronic form for as long as they remain current or   |

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|     |   | including those received from the transferor Company under the Scheme of Arrangement  | for 8 financial years, whichever is later and may be destroyed thereafter with the approval of the Board |
| 14. | Regulation 46(2)(oa) of the SEBI (LODR) Regulations | Audio recordings, video recordings (if any) and transcripts of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means | To be preserved electronically, for a period of 8 financial years.                                       |

**XVII. Annexure 3**  
**Register of disposal of Records**

| S. No. | Particulars of documents destroyed | Date of destruction | Mode of destruction | Initials of department head(s)/ Authorised person |
|--------|------------------------------------|---------------------|---------------------|---|
|        |                                    |                     |                     |   |
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