



## GKW LIMITED

### POLICY ON PRESERVATION OF DOCUMENTS

#### **1. Introduction**

The Board of Directors (“Board”) of GKW Limited (‘Company’) has adopted this Policy on Preservation of Documents with the objective of classifying various documents, records and registers for the purpose of maintenance and preservation in terms of Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘Listing Regulations’).

#### **2. Objective**

The Objective of this Policy is ‘aiding employees of the Company in understanding their obligations in retaining physical documents and electronic documents. The Policy is formulated to manage the Company’s information in a structured manner, to retain information for as long as it has a business purpose, to satisfy statutory or regulatory requirements, and to protect information which is vital to the Company.

#### **3. Preservation of Documents**

The Company shall maintain and preserve various registers, records, minutes, books of accounts and other documents etc. as required under various statutes including but not limited to the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 and the Companies Act, 2013 (“Applicable Laws”).

In terms of this Policy, such records shall be maintained and preserve in the following manner:

- **Documents which are to be Preserved permanently:** The documents listed in **Schedule I** along with any other documents required legally shall be maintained and preserved permanently by the Company.
- **Document which is required to be preserved for not less than eight years:** The documents listed in **Schedule II** along with any other documents required legally shall be maintained and preserved for no less than eight (8) years by the Company.



- **Documents to be preserved for not less than five (5) years:** All communications filed with the Stock Exchanges under Regulation 30 of the SEBI (Listing Regulations and Disclosure Requirements) Regulation, 2015.

Records may be preserved for longer periods of time where required under any other Applicable Laws.

Similarly, if an employee believes, or the Company requires that, Company records are relevant to litigation or potential litigation, then these records need to be preserved until the Legal Department advises otherwise.

#### **4. Disposal and destruction of records**

After the expiry of the statutory retention period, the preserved documents may be destroyed. Destruction of documents as a normal administrative practice shall be followed for the records which are duplicate/unimportant/irrelevant. This applies to both Physical and Electronic Documents. The documents may be destroyed as follows:

- Recycle non-confidential paper records;
- Shred or otherwise render unreadable confidential paper records; or
- Delete or destroy electronically stored data.

#### **5. Review**

In the event of any conflict between the provisions of this Policy and of the Applicable Laws, the provisions of Applicable Laws shall prevail over this Policy. Any subsequent amendment /modification to the Applicable Laws shall automatically apply to this Policy. The Board may review and amend this Policy from time to time, as may be deemed necessary.

<b>Date of Original adoption / Revision of the Policy</b>
28.01.2016
12.02.2025



<b>Schedule I: Documents whose preservation shall be permanent in nature</b>	
<b>Sr. No.</b>	<b>Documents</b>
1	Incorporation documents
2	Memorandum and articles of association
3	Common Seal
4	Statutory Registers
5	Licenses and Permissions
6	Listing Agreement with Stock Exchange, Agreement with RTA
7	Policies of the Company
8	Minutes of the General, Board and Committee Meetings
9	Title deeds of property, Long term agreements
10	Any other documents of permanent nature

<b>Schedule I: Documents whose preservation for a minimum of 8 years</b>	
<b>Sr. No.</b>	<b>Documents</b>
1	Books of account including relevant books and papers and financial statements
2	Disclosures/ notices by a director of his interest
3	Register of deposits
4	Instrument creating a charge or modification
5	Annual return and copies of all certificates and documents required to be annexed thereto, E-forms
6	Board and committee meetings Agenda and supporting documents including the attendance registers
7	Disclosure of Directors, Disclosures under SEBI (PIT) Regulations and SEBI (SAST) Regulations
8	Register of debenture holders
9	Details / statement of unclaimed dividend
10	Tax records
11	Employment /Personnel Record of employees post their cessation
12	Legal documents including but not limited to contracts, legal opinions, pleadings, Orders passed by any court or tribunal, Judgments, Interim Orders, Documents relating to cases pending in any Court or Tribunal or any other Authority empowered to give a decision on any matter, Awards, Documents relating to property matter.