



Creating tomorrow today

GMR ENTERPRISES PRIVATE LIMITED

POLICY ON PRESERVATION OF DOCUMENTS

1. INTRODUCTION

- 1.1 The preservation of the records of the Company is vital in order to ensure all current and future access to the records. Preservation is also concerned with ensuring the authenticity of records.
- 1.2 The purpose of this document is to present policy statement for GMR Enterprises Private Limited ('Company') regarding preservation of its documents in accordance with the provisions of the Companies Act, 2013 and Rules made thereunder.
- 1.3 The policy is framed for the purpose of systematic identification, categorization, maintenance, review, retention and destruction of documents received or created in the course of business. The policy gives guidelines on how to identify documents that need to be maintained, how long certain documents should be retained, how and when those documents should be disposed of, if no longer needed and how the documents should be accessed and retrieved when they are needed.

2. PURPOSE OF POLICY

The records of the Company are the important assets for the Company therefore, the Company endeavours to access and manage its records effectively, and is obliged to create, maintain, preserve and dispose of records as per this Policy.

This Policy categorizes the records whose preservation shall be permanent in nature and documents that will be preserved for specified period of time and outlines responsibilities to create, maintain and lawfully dispose of the records. It endorses the preservation of documents and their archival as per Group practice.

3. DEFINITIONS

- i. "Company" means GMR Enterprises Private Limited
- ii. "Board" means the Board of Directors of the Company or its Committee;
- iii. "Documents" means as defined in Clause (36) of section 2 of the Companies Act, 2013
- iv. "Electronic Records" means as defined in Information Technology Act, 2000, as amended from time to time
- v. "Electronic Form" means as defined in Information Technology Act, 2000, as amended from time to time
- vi. "Listing Regulations" means the Securities and Exchange Board of India, (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time
- vii. "Preservation" means to keep in good order and to prevent from being altered, damaged or destroyed
- viii. "Policy" means this Policy on Preservation of Documents of the Company;

- ix. "Records" in relation to this Policy includes accounting records, book or papers and books and papers as defined in Clause (12) of Section 2, books of accounts as defined in Clause (13) of section 2 of the Companies Act, 2013, statutory and other documents of material significance whether covered under this Policy or not.

Any other term not defined herein shall have the same meaning as ascribed to it under the Companies Act, 2013 or any other relevant regulation/legislation applicable to the Company.

4. OBJECTIVE OF POLICY

This Policy mechanism provides the comprehensive framework for preservation of documents for a specified period of time to achieve the following objectives:

- a) Effective corporate governance and risk management;
- b) Effective information management to support the work and provision of continued access to it at times when needed;
- c) Systematic disposal/destruction of Company's non-current records that have outlived their administrative usefulness;
- d) Identification of the Company's records that are of continuing administrative and historical value to warrant their transfer to and preservation appropriately.

This Policy specifies coverage of documents divided into sections, i.e. the records or the documents that will be preserved permanently by the Company and the records or the documents that will be preserved for the period of at least 8 years and other shorter duration. This Policy applies to the records maintained by the Company in any format or medium. The records which are not required to be retained permanently shall be disposed off according to this Policy.

5. APPLICABILITY

This Policy is applicable to all documents maintained physically and in electronic mode by the Company.

The Documents that are not covered under this Policy shall be preserved and maintained in accordance with provisions of the respective Acts/Rules/Regulations/Guidelines/Notifications as applicable under which those documents are maintained.

6. RESPONSIBILITY FOR PRESERVATION OF DOCUMENTS

All the Employees on the permanent rolls of the Company are responsible for taking into account the potential impact on preservation of the documents in their work area and their decision to retain/preserve or destroy documents pertaining to their area.

All staff and management of the Company shall assist in implementing this Policy as appropriate to their roles and responsibilities.

7. CLASSIFICATION OF RECORDS

Based on the requirement and for the purpose of effective management, the period for which the records of the Company shall be maintained have been classified into the following categories:

- I. Documents whose preservation shall be permanent in nature- **Annexure 'A'**
- II. Documents whose preservation shall be at least 8 years- **Annexure 'B'**
- III. Documents required to be preserved on website and achieved under Listing Regulations and retain the same for period of five years. At the end of five years, the information shall be archived and preserved for a further period of three years- **Annexure 'C'**.

The documents as specified in I & II above may be kept in electronic mode also.

The classification of the documents has been made in the Annexures which forms part of this Policy.

While prescribing different time period for preservation of documents the following aspects have been taken into account:

- (a) Compliance with statutory and regulatory requirements.
- (b) Requirements of MCA/RBI inspectors to have access to certain records.
- (c) Requirements of internal and external auditors to have access to certain records.

The documents or records not covered by this Policy shall be maintained by the Company for the time period specified for their preservation under any statute or regulation by which they are governed.

8. LOCATION OF DOCUMENTS/ RECORDS

As mandated by the Companies Act, 2013 or under any other statute, the records shall be located at the registered office of the Company or at such other place as may be approved by the Board of Directors/members of the Company. The records for which no specific place has been specified under any statute shall be maintained at the corporate office of the Company or at any other place as may be approved by the Board, from time to time.

9. SUSPENSION OF DOCUMENTS/ RECORDS DISPOSAL IN THE EVENT OF LITIGATION OR CLAIMS

In case the Company is served with any notice for request of documents/ records or any employee becomes aware of a governmental investigation or audit concerning the Company or commencement of any litigation against the

Company, any further disposal of documents/ records connected with the matter shall be suspended until such time the investigation / litigation ends.

10. STATUTORY REQUIREMENTS

If as per any other law of land including Information Technology Act, 2000, a physical or electronic record should be preserved for a longer period than what has been stipulated in this Policy, then the document shall be preserved as per the applicable statutory stipulations.

12. REVIEW AND AMENDMENT OF THE POLICY

This Policy may be reviewed and amended with the approval of Board of Directors of the Company as may be deemed necessary and in accordance with any regulatory amendments.

ANNEXURE – A

Documents to be preserved permanently (as applicable):

Sl. No.	Document/Record
1	Certificate of Incorporation/ Commencement of Business
2	Memorandum & Articles of Association (as amended from time to time)
3	Minute Books of General Meetings, Board and Committee Meetings as per Companies Act, 2013
4	License and Permissions
5	Register of Members
6	Index of Members
7	Agreements made by the Company with Stock Exchanges, Depositories, etc.
8	Records relating to Court Cases / CBI Cases / Police Cases/ Civil Suits/ Labour Court Cases/ Arbitration Cases/SAT.
9	Files relating to premises for instance Title Deeds/Lease Deeds of owned premises/land and building, etc. and related Ledger / Register
10	Authorization / licenses obtained from any statutory authority
11	Policies of the Company framed under various regulations
12	Register of preservation and disposal of records
13	Register of Power of attorneys, if any
14	Certificates obtained from various Statutory Authorities
15	Books and Papers of Amalgamated Companies
16	Records & Register of Private Placement
17	Register of Renewed and Duplicate Share Certificate
18	Register of Sweat Equity Shares
19	Register of Transfer & Transmission
20	Register of Employee Stock Option
21	Register of Security Buy Back
22	Postal Ballot Resolution

ANNEXURE – B

Documents to be preserved for minimum period of eight years:

Item No.	Records
1.	Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act, 2013
2.	Register of Inter Corporate Loans and Investments as per the Companies Act, 2013
3.	Annual Returns as per the Companies Act, 2013
4.	Register of Deposits as per the Companies Act, 2013
5.	Register of Allotment (from the date of each allotment) as per the Companies Act, 2013
6.	Annual financial statements including: - Annual accounts -Boards report

	-Auditors report
7.	Vouchers / Voucher register and books of accounts as defined under sub-section 12 and 13 of section 2 of the Companies Act, 2013
8.	Income Tax Returns filed under Income Tax Act, 1961
9.	All notices in form MBP – 1 received from Directors and KMPs along with any amendment thereto
10.	Return of declaration in respect of beneficial interest in any share as per the Companies Act, 2013
11.	Inspection of Registers
12.	Register of Investment made by a company held not in its name
13.	Register of Contract or Arrangements in which Directors are interested
14.	Copy of newspaper advertisement or publications
15.	All agreement entered into by the Company from the date of its termination
16.	All show cause notice or any other notice received from any statutory, Government Departments, Judicial or Quasi-judicial authority etc.

ANNEXURE – C

*Documents hosted on the Company's website and to be archived post completion of five years:

Item No.	Records
1.	All such events or information which have been disclosed to the Stock Exchange(s) pursuant to Regulation 51 of the Listing Regulations will be preserved on the website of the Company for a minimum period of five (5) years
2.	Post completion of 5 years, Documents preserved on Company's website as 1 above will be archived and preserved for a further period of 3 years.

*Since the Company is delisted effective from March 13, 2025, this requirement will be applicable to the limited extent up to five years from the last documents uploaded under Listed Regulations.

* Version 1 - Approved by the Board of Directors on March 23, 2017

Version 2 - Approved by the Board of Directors on October 12, 2021.

Version 3 – Approved by the Board of Directors on September 8, 2025.