



GLOSTER LIMITED

DOCUMENT RETENTION & ARCHIVAL POLICY

PART I: PRESERVATION OF DOCUMENT POLICY

BACKGROUND

The policy on preservation and archival of documents is mandated by the provisions of Regulation 9 of Chapter III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“LODR”) “Common Obligations Of Listed Entities”.

DEFINITIONS

(i) “Company” shall mean Gloster Limited.

(ii) “Board of Directors” or “Board” shall mean the Board of Directors of the Company, as constituted from time to time.

(iii) “Documents” shall mean all papers, records, files, books, tapes, CDs, DVDs, electronic storage devices etc., and the like as required to be maintained under any law or regulation for the time being in force.

(iv) “SEBI Listing Regulations” shall mean the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

MODE OF PRESERVATION

Records/documents may be preserved either physically or in electronic form.

DOCUMENT PRESERVATION SCHEDULE PROCESS

This policy sets the standards for managing, storing and preservation of documents of the Company broadly classified in the following two categories:



- A. The documents of a permanent nature (listed in Annexure 1) shall be maintained and preserved permanently by the Company subject to the modifications, amendments, additions, deletions or any changes made therein from time to time:
- provided that all such modifications, amendments, additions, deletions in the documents shall also be preserved permanently by the Company.
- B. The documents to be maintained and preserved for a specified time period after completion of the relevant transactions (listed in Annexure-2) shall be preserved by the Company for the term not less than eight years after completion of the relevant transactions subject to the modifications, amendments, additions, deletions or any changes made therein from time to time:
- (i) provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved for a term not less than eight years, and;
 - (ii) provided further that the Company shall keep the documents as specified above in an electronic mode.

Notwithstanding anything contained in this Policy, if a higher period of retention of document is required in any Act / Statute, then the documents will have to be retained for such higher period.

PRINCIPLE RESPONSIBILITY

The employees of the Company are responsible for taking into account the potential impacts on preservation of the documents in their work area and the decision to retain/preserve or destroy documents pertaining to their area shall be taken by the respective department head in co-ordination with the Authorized Person.

The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the documents.

In case of preservation of electronic records, an important factor to be considered is the inevitability of hardware, software and media obsolescence. These records must either be migrated to new versions or the old hardware and software must be retained in order to read the records. Good quality control measures must be in place when migrating to ensure all information retains its original content, context and structure.



DESTRUCTION OF DOCUMENTS

The destruction of any documents shall be reviewed by the respective department and prior approval from the Board of Directors/any Committee delegated by the Board shall be obtained for this purpose. Details of all documents destroyed shall be entered in the register maintained for this purpose with the Authorized Person. The format of the register has to be in accordance with Annexure-3.

Premature destruction of records is expressly prohibited, and if intentional, may result in disciplinary action, up to and including termination of employment and possible civil or criminal liability.

POLICY REVIEW

If any subsequent changes in the Companies Act or the SEBI Listing Regulations are inconsistent with any part of this Policy, the provisions of the Companies Act or the SEBI Listing Regulations, as the case may be, shall prevail over the Policy and the provisions in the Policy shall be modified to make it consistent with such applicable law.

PART II: ARCHIVAL POLICY

BACKGROUND

Regulation 30(8) of the SEBI Listing Regulations requires every listed entity to make available an archival policy on its website. In this context, the following policy has been framed by the Board of Directors of the Company.

SCOPE

As per the SEBI Listing Regulations, the Company shall disclose all such events to the Stock Exchanges and such disclosures shall be hosted on the website of the Company for a period of 5 years and thereafter the same shall be archived so as to be available for retrieval for a further period of three years by storing the same on suitable media. Thereafter the said information, documents, records may be deleted/removed from the website.

All information required to be uploaded on the Company's website in pursuance of any other statute / legislation/regulation, shall be hosted on the Company's website, in the form, manner and for such period as may be mandated by that statute/legislation/regulation etc.

All information/documents hosted on the website of the Company voluntarily by the management shall be retained on the website/archive section for such period of time as may be deemed fit at the absolute discretion of the Management.



POLICY REVIEW

The Policy shall be subject to review by the Board. Any amendment made to the policy as deemed necessary from time to time in accordance with the regulatory requirements / amendments or otherwise, shall be reported to the Board for noting at a meeting of the Board.



ANNEXURE 1

Documents whose preservation shall be permanent in nature

1. Registration Certificate
2. Memorandum and Articles of the Company
3. Affidavit from the subscribers to the memorandum and from person named as the first directors
4. Statutory Registers required under applicable laws
5. Audited financial statements
6. Minutes of Board/General/Committee Meetings
7. Material Agreement/Contract
8. Order issued by Courts/Statutory Bodies
9. Any other documents as may be required to be maintained permanently in terms of applicable law(s), maintained and preserved from time to time

ANNEXURE 2

Documents with preservation period of not less than eight years after completion of relevant transaction

1. Books of Accounts and Tax records
2. Annual Return(s)
3. Personnel Documents
4. Insurance Policies/Claims under various
5. All notices pertaining to disclosure of interest of directors
6. Correspondence with Department/Shareholders
7. Non-Statutory Registers/Documents
8. Certificates surrendered to a Company
9. Instrument creating a charge or modification
10. Films, Video, CDs, DVDs, etc
11. Any other documents as may be required to be maintained for not less than eight years in terms of applicable law(s), maintained and preserved from time to time
12. Intellectual Property Records
13. Execution copies of all contracts



ANNEXURE - 3

Format of the register of documents disposed/destroyed

Particulars of Document along with provision of applicable law	Date and mode of destruction	Initials of Authorized Person

Initial policy approved by the Board on 29/05/2018

Last amended by Board on 30/05/2023