

PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY

PREAMBLE

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) require every Listed Company to formulate a policy on preservation of Documents which has to be approved by the Board of Directors.

In this context, the following policy has been framed by the Board of Directors (“Board”) of Golden Legend Leasing and Finance Limited at its Meeting, with the objective of classifying various documents, records and registers for the purpose of maintenance and preservation.

OBJECTIVE

The objective of this Policy is to classify the documents, records and registers of the Company which are required:

- (i) to be preserved permanently
- (ii) to be preserved for a period not less than 8 years

PRESERVATION OF DOCUMENTS

The company shall preserve all the documents as per the requirements and provisions of the Companies Act, 2013 and the rules made there under, the Secretarial Standards, the Listing Regulations, standard operating procedure of the Company in this regard, if any and any other law, rules, regulations as may be applicable to the Company from time to time.

The Company shall maintain the following documents on a permanent basis:

- (i) The Original Signed and Stamped Memorandum of Association and the Articles of Association of the Company
- (ii) Minutes of General Meetings, Board Meetings and various Committee Meetings
- (iii) Register of Members along with Index
- (v) Register of loans, guarantee, security and acquisition made by the company
- (vi) Register of investments not held in its own name by the company, if any
- (vii) Register of contracts with related party and contracts and Bodies etc. in which directors are Interested
- (viii) Register of Charges
- (ix) Registers of Renewed and duplicate share certificates
- (x) Register of directors and KMP
- (xi) Intellectual Property Documents shall include, but shall not be limited to Copyrights, Trademarks, Patents, and Industrial Designs. Intellectual Property Rights Documents that are owned by the Company shall be retained by the Company permanently

Documents which are to be maintained for at least eight financial years:

- (i) Books of account together with the vouchers relevant to any entry in such books of accounts
- (ii) Registers of Debenture holders (including Foreign Registers of Debentures) or Register for any other Securities issued by the Company
- (iii) Copies of Annual Returns
- (iv) Disclosure of Interest received from the Directors of the Company in the manner prescribed
- (v) Attendance Registers, Notices, Agenda, Notes on Agenda and other related papers of General Meetings, Board Meetings and various Committee Meetings

- (vi) Instrument creating a Charge or modifying a Charge, if any
- (vii) Changes to the Memorandum of Association and the Articles of Association, if any
- (viii) Register of deposits accepted or renewed, if any
- (ix) Tax Records - Tax records including, but not limited to documents concerning tax assessment, tax filings, proof of deductions, tax returns, appeal preferred against any claim made by the relevant tax Authorities, shall be maintained for a period of 8 years or for a period of 8 years after a final Order has been received with respect to any matter which was preferred for Appeal, as the case may be
- (x) Employment /Personnel Record in case of employees of the Company
- (xi) Relevant marketing and sales documents
- (xii) Press Releases
- (xiii) 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 matters

MODE OF MAINTENANCE

The Company shall maintain these records either in physical or electronic mode. The applicable provisions of law, rules and regulations with regard to electronic maintenance of records shall be adhered to: All the records shall be maintained as per the prescribed formats, if any, as amended from time to time under the various rules and regulations.

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:

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

ASSESSMENT AND AMENDMENT IN POLICY

The Company shall review this Policy periodically, in accordance with Applicable Laws, and may issue revised Policy in respect of the subject matter from time to time.

QUERIES AND CLARIFICATIONS:

Any queries or clarifications in relation to this Policy may be addressed to the Company Secretary of the Company.