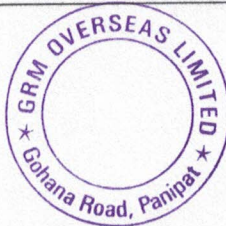


GRM OVERSEAS LIMITED**Preservation of the Documents and Archival Policy**

Base Document : Regulation 9 and Regulation 30(8) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Regulations")

Sr. No.	Type	Version	Version Date
1.	Preservation of the Documents and Archival Policy	Version 1.0	09.02.2016 (effective w.e.f. 01.12.2015)
2.	Preservation of the Documents and Archival Policy	Version 2.0	17.08.2022



1. Scope

Preservation of Documents and Archival Policy would ensure to host on its corporate website all such events or information which has been disclosed to stock exchange(s) under the Regulation and such disclosures shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the this policy of the Company, as disclosed on its website. Thus, this policy is made to ensure safekeeping of the records and safeguard the Documents from getting manhandled, while at the same time avoiding superfluous inventory of Documents and protection, maintenance and archival of its disclosures, documents and records that are placed on the website. The Company, therefore, formulates this policy, in pursuance to Regulation 9, Regulation 30(8) and Regulation 46 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Regulations"), on preservation of the Documents to aid the employees in handling the Documents efficiently and archival of the same. It not only covers the various aspects on preservation of the Documents, but also the safe disposal/destruction of the Documents.

2. Definitions –

2.1 "**Act**" means the Companies Act, 2013.

2.2 "**Applicable Law**" means any law, rules, circulars, guidelines or standards issued by Securities Exchange Board of India, Ministry of Corporate Affairs and The Institute of Company Secretaries of India under which the preservation of the Documents has been prescribed.

2.3 "**Authorised Person**" means any person duly authorised by the Board.

2.4 "**Board**" means the Board of directors of the Company or its Committee.

2.5 "**Company**" means GRM OVERSEAS LIMITED.

2.6 "**Current Document(s)**" means any Document that still has an ongoing relevance with reference to any ongoing litigation, proceedings, complaint, dispute, contract or any like matter.

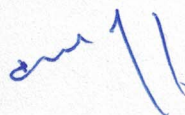
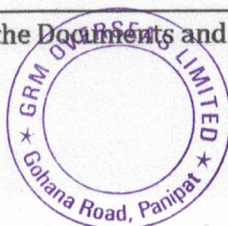
2.7 "**Document(s)**" refers to papers, notes, agreements, notices, advertisements, requisitions, orders, declarations, forms, correspondence, minutes, indices, registers and or any other record, required under or in order to comply with the requirements of any Applicable Law, whether issued, sent, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in Electronic Form and does not include multiple or identical copies.

2.8 "**Electronic Record(s)**" means the electronic record as defined under clause (t) of subsection (1) of section 2 of the Information Technology Act, 2000.

2.9 "**Electronic Form**" means 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.

2.10 "**Maintenance**" means keeping Documents, either physically or in Electronic Form.

2.11 "**Preservation**" means to keep in good order and to prevent from being altered, damaged or destroyed.



2.12 **“Regulations”** means the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015

The words and phrases used in this Policy and not defined here shall derive their meaning from the Applicable Law.

3. Coverage

This Policy is intended to guide the Company and its officers on maintenance of any Documents, their preservation and disposal.

4. Classification

The preservation of Documents shall be done in the following manner:

a) Where there is a period for which a Document is required to be preserved as per Applicable Law, for the period required by Applicable Law.

b) Where there is no such requirement as per Applicable Law, then for such period as the document pertains to a matter which is “Current”.

c) In case of any other Document, for such period, as a competent officer of the Company required to handle or deal with the Document takes a considered view about its relevance;

Provided that generally speaking, a Document may be preserved for a period of 5 years from the date on which the Document was originated.

➤ An indicative list of the Documents and the timeframe of their preservation is provided in Annexure-I

5. Modes of preservation

5.1 The Documents may be preserved in

- i. Physical form or
- ii. Electronic Form.

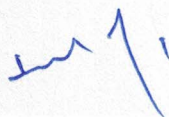
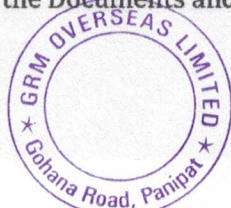
5.2 The officer of the Company required to preserve the Document shall be Authorised Person who is generally expected to observe the compliance of requirements of Applicable Law.

5.3 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.

5.4 The preserved Documents must be accessible at all reasonable times. Access may be controlled by Authorized Person with preservation, so as to ensure integrity of the Documents and prohibit unauthorized access.

6. Custody of the Documents

Subject to the Applicable Law, the custody of the Documents shall be with the Authorised Person. Where the Authorised Person tenders resignation or is transferred from one location of the Company to another, such Person shall hand over all the relevant Documents, lock and key, access control or password, or Company Disc, other storage devices or such other Documents and devices in his possession under the Policy. The Board may authorise such other person as it may deem fit as the Authorised Person.



7. Authority for approval of Policy

The Board shall have the authority for approval of this policy in pursuance to the Regulations.

8. Authority to make alterations to the Policy

The Board is authorized to make such alterations to this Policy as considered appropriate, subject, however, to the condition that such alterations shall be in consonance with the provisions of the Acts and Regulations.

9. Destruction of Documents

9.1 Destruction as a normal administrative practice usually occurs because the records are duplicated, unimportant or for short-term use only. This applies to both Physical and Electronic Documents.

9.2 The temporary Documents, excluding the Current Document(s) shall be destroyed after the relevant or prescribed period, by the Authorised Person in whose custody the Documents are stored, after the prior approval of the Board or any other authority as required under the Applicable Law pursuant to which the Documents have been preserved. The categories of Documents may be destroyed as normal administrative practice are listed in Annexure-II

9.3 A register of the Documents disposed/destroyed shall also be maintained. It shall state the brief particulars of the Documents destroyed, date of disposal/destruction and the mode of destruction.

9.4 The entries in the register shall be authenticated by the Authorised Person.

➤ **The format of the register has to be in accordance with Annexure-III.**

10. Conversion of the form in which the Documents are preserved

10.1 The physical Documents preserved may be converted, whenever required or felt necessary, into electronic form to ensure ease in maintenance of records and efficient utilization of space.


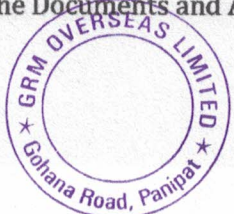
10.2 This will be done after obtaining prior approval of the Board.

11. Archival of Information**11.1 For events or information disclosed under Regulation 30 (8) of Regulations**

All events or information disclosed under Regulation 30 (8) and any other Regulations to the Stock Exchanges on which the Company is listed and hosted on the Company's website shall be available on the Company's website for a period of five years or for such period as may be mandated under law from the date of uploading of the same on the website. However, if the disclosure requires a longer storage, the same will be considered appropriately. On an annual basis Announcement/ disclosures on the website of the Company would be moved to the archival folder after a period of 5 years from the date on which such disclosures/ announcements were made. The archived folder would be available for a period of two years.

11.2 For disclosures made under other statutes/legislations

- i. 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.

- ii. In cases where the concerned statute / legislation / regulation does not prescribe any period, the required data shall be hosted on the website for a minimum period of one year from the date of uploading or more if deemed necessary.

11.3 Removing records from website

Any information/ form/ return/ document etc disclosed on the Website as per 11.1 or 11.2 above, may be removed/ deleted from the website after such disclosure period.

11.4 Archiving

Post the disclosure period, the records removed from the website shall be placed in electronic archives. Depending upon the criticality/ importance of records being removed, the Company may retain those records having long term value in the archives for permanent/ specified period storage and to suitably deal with the records accordingly.

12. Authenticity

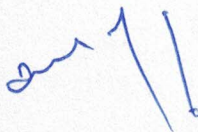
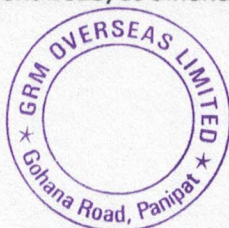
Where a Document is being maintained both in physical form and in Electronic form, the authenticity with reference to the physical form should be considered for every purpose.

13. Interpretation

In any circumstance where the terms of this policy differ from any existing or newly enacted law, rule, Regulation or standard governing the Company, the law, rule, Regulation or standard will take precedence over these policies and procedures until such time as this policy is changed to conform to the law, rule, Regulation or standard.

14. Review of the Policy:

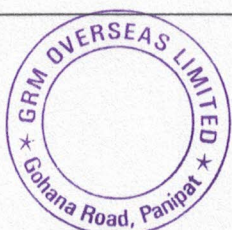
The Board of Directors of the Company shall review the policy from time to time and shall have the power to amend or modify this policy from time to time in line with the requirement of the Companies Act 2013 and SEBI (LODR) Regulations 2015, as amended from time to time.



Annexure-I

☑ Indicative list-

PERMANENT PRESERVATION	PRESERVATION	TEMPORARY	PERMANENT PRESERVATION	PRESERVATION	TEMPORARY
Companies Act, 2013					
<ul style="list-style-type: none"> • Certificate of Incorporation, Certificate of Commencement of Business • The memorandum and articles of the Company • Register of members • Annual return • The foreign register of members • Register of charges • Minutes book of all Board, Committee and general meetings of the Company • Register of Renewed and Duplicate Share Certificates • Register of Loan, Guarantee, Security and acquisition made by the Company • Audited Financial Statements • Register of Contracts with Related Parties and contracts in which Directors are interested • Material Agreement / Contracts • Register of Investment not held in its own name by the Company and Investment documents / proofs etc. (MBP-3) • Any other documents as required to be permanently maintained under any law from time to time 			<ul style="list-style-type: none"> ☑ Register of charges (8 years) ☑ Register of debenture holders or any other security holders (8 years from the date of redemption of debentures or securities) ☑ Copies of all annual returns prepared under Section 92 of the Companies Act, 2013 and copies of all certificates and Documents required to be annexed thereto(8 years from date of filing with the Registrar) ☑ Foreign register of debenture holders or any other security holders (8 years from the date of Redemption) ☑ All notices pertaining to disclosure of interest of directors ☑ All certificates surrendered to a company (3 years from date of surrender) ☑ Register of deposits (not less than 8 years from the date of last entry) ☑ Instrument creating a charge or modification (8 years from date of satisfaction of charge) Books of accounts with vouchers 		
Secretarial Standard					
<ul style="list-style-type: none"> • Minutes of Board meeting (SS1) 			<ul style="list-style-type: none"> • Office copies of Notices, scrutinizer’s report, and related papers (as long as they remain current or for 8 financial years), whichever is later (SS2) 		
			<ul style="list-style-type: none"> • Office copies of Notices, scrutinizer’s report, and related papers (as long as they remain current or for 8 years or as long as they remain current. 		




Annexure-II

The following categories of Documents may be destroyed as normal administrative practice:

- catalogues;
- copies of press cuttings, press statements or publicity material;
- letters of appreciation or sympathy, or anonymous letters;
- requests for copies of maps, plans, charts, advertising material (subject to Clause 9 and 10 of this Policy);
- facsimiles where a photocopy has been made;
- telephone message;
- drafts of reports, correspondence, speeches, notes, spread sheets, etc. (subject to Clause 9 and 10 of this Policy); and
- routine statistical and progress reports compiled and duplicated in other reports (subject to Clause 9 and 10 of this Policy)

Annexure-III

☐ **The format of the register of Documents disposed/destroyed –**

PARTICULARS OF DOCUMENT	DATE AND MODE OF DESTRUCTION	INITIALS OF THE AUTHORISED PERSON