



## GUJARAT STATE FERTILIZERS & CHEMICALS LIMITED

CIN: L99999GJ1962PLC001121

### PRESERVATION OF DOCUMENTS POLICY

#### 1. INTRODUCTION

The Company is required to maintain certain types of corporate records for a specified period of time under applicable laws, including but not limited to the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 (“Listing Regulations”), Companies Act, 2013, Income Tax Act, 1961 (all listed and other statutes applicable to the Company are hereinafter referred to as “**Applicable Laws & Regulations**”).

As per Regulation 9 of the Listing Regulations, the Company has adopted this ‘Preservation of Documents’ Policy (“Policy”).

#### 2. OBJECTIVE

The objective of this Policy is to provide a framework for preservation of documents maintained by the Company, either in physical mode or electronic mode, under various applicable laws.

#### 3. PRESERVATION OF DOCUMENTS

**3.1** As per the Policy, the Company shall maintain and preserve register and records, books and/or paper, books of accounts etc. (“Documents”) as follows:

- a) Documents to be preserved permanently;
- b) Documents to be preserved for eight years; and
- c) Other Documents

**a) Documents to be preserved permanently**

The documents listed in Flag A along with any other documents required under Applicable Laws & Regulations shall be maintained and preserved by the Company, permanently.

**b) Documents to be preserved for eight years**

The documents listed in Flag B along with any other documents required under Applicable Laws & Regulations shall be maintained and preserved by the Company for not less than eight (8) years.

**3.2** Documents to be maintained under this Policy shall be preserved in Physical or in Electronic Form / Mode as per the provisions of the Act / Rules / Regulations. For this purpose, the word “Electronic Mode / Form” shall have same meaning as defined under the Act / Rules, as the case may be.

*Approved by the Board of Directors at its meeting held on 20/05/2025*



#### **4. PRESERVATION OF DOCUMENTS BEYOND THE PRESCRIBED PERIOD**

Notwithstanding anything contained in this Policy or the Applicable Regulations, in the event any statutory and / or regulatory authority(ies), tribunal(s), tax authority(ies), the Registrar of Companies or, court of law or any other competent authority, may by order in writing, directs the Company to preserve any of the documents under this Policy beyond the prescribed period, then the department concerned would be bound to preserve such documents for such period beyond the specified period till the matter is finally concluded.

#### **5. DESTRUCTION OF DOCUMENTS**

The documents kept and preserved by the Company under this Policy for the respective periods may be destroyed after the expiration of such period as per the provisions of the Act / Rules / Regulations. In absence of such provisions, such documents shall be destroyed after obtaining approval of the Managing Director by the concerned Departmental Heads to which such document(s) relates.

#### **6. REGISTER OF DOCUMENTS DESTROYED**

The Company shall maintain a register for documents destroyed as per this Policy. The Register of Documents Destroyed shall contain brief particulars of the documents destroyed, date and mode of destruction and all entries made therein shall be authenticated by the Secretary or such other persons as may be authorized by the Board for the purpose.

#### **7. DISCLOSURE**

The Company shall disclose this Policy on its website.

#### **8. AMENDMENT**

Any subsequent amendment / modification in the Act / Rules / Regulations in this regard shall automatically apply to this Policy.

While approving this Policy the Board of Directors has authorized the Company Secretary in consultation with the Managing Director of the Company to further modify or amend the Policy from time to time in view of the amendments / modifications or re-enactment in the Act / Rules / Regulations and such amendments / modifications etc. shall automatically form part of this Policy and shall have same force and effect as if approved by the Board of Directors of the Company. The Policy so amended shall be placed before the Board of Directors in the next meeting for their noting and ratification.

The Board may review and amend this Policy from time to time, as may be deemed necessary.

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## Flag A

### Documents to be preserved permanently

Sr. no.	Document
1.	Incorporation documents
2.	Certificates of Incorporation and other certificates issued by the Registrar of Companies
3.	Memorandum and Articles of Association (Original signed)
4.	Statutory Registers viz.: <ol style="list-style-type: none"> <li>Register of members along with the index and Foreign Register of Members;</li> <li>Register of renewed and duplicate share certificates;</li> <li>Register of charges;</li> <li>Register of loans, guarantees, security and acquisition;</li> <li>Register of investments made by the Company not held in its name;</li> <li>Register of contracts or arrangements in which directors are interested;</li> <li>Such other statutory registers and records prescribed under respective statute, from time to time.</li> </ol>
5.	Minutes of proceedings of general meeting(s) and resolutions passed by postal ballot, meetings of Board of Directors, creditors, committees of the Board of Directors and resolutions passed by circulation.
6.	Title deeds of properties held by the Company
7.	Licenses / approvals / certificates obtained from any statutory authority
8.	Such other records as may be required under any law / regulation / rules from time to time

## Flag B

### Documents to be preserved for a period of not less than eight years

Sr. no.	Document
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 u/s 92 of the Companies Act, 2013 and copies of all certificates and documents required to be annexed thereto
6.	Register of debenture holders
7.	The attendance registers of Board & Committee Meetings
8.	All documents, registers relating to dividend payment of the Company
9.	All notices for disclosure of concern/ interest received u/s 184 of the Act.
10.	Documents evidencing transfer of funds to Investor Education and Protection fund (IEPF).
11.	Share certificate related books and documents