



**Goldiam International Ltd**

**MANUFACTURERS & EXPORTERS OF DIAMONDS & JEWELLERY**

**CIN:L36912MH1986PLC041203**

# **PRESERVATION OF DOCUMENTS CUM ARCHIVAL POLICY**



# Goldiam International Ltd

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### Registered Office



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## 1. Introduction

The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “SEBI LODR Regulations 2015”) was notified on September 2, 2015. These regulations shall come into force on the ninetieth day from their publication in the Official Gazette. The regulations seek to consolidate and streamline the provisions of existing listing agreements for different segments of the capital market. These regulations have been structured to provide ease of reference by consolidating into one single document across various types of securities listed on Stock Exchanges.

In pursuance of the aforementioned SEBI LODR Regulations 2015, the Board of Directors (the “Board”) of Goldiam International Limited (the “Company” or “GIL”), has adopted a policy on archival and preservation of documents.

## 2. Applicability and effective date

This Policy applies to:

1. Documents whose preservation shall be permanent in nature;
2. Documents with preservation period of not less than 8 years after completion of relevant transactions; and
3. Documents which shall be preserved in such manner and for such period at discretion of the Company Management.

This Policy is effective from December 1, 2015.

## 3. Scope and Purpose

The Companies Act 2013 lays down the period of preservation for statutory registers and other documents. The SEBI LODR Regulations 2015 has laid down that every listed entity shall formulate a policy for preservation of documents and information in the manner prescribed in the regulations.

The purpose of this Policy is to ensure that the all the necessary documents and records of the Company are adequately protected and preserved as per the statutory requirements and to ensure that the records of the Company which are no longer needed or are of no value are discarded after following the due process for discarding the same. This Policy is also for the purpose of aiding employees of the Company in understanding their obligations in retaining and preserving the documents and records which are required to be maintained as per the applicable statutory and regulatory requirements.



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## 4. Definitions

- (i) **“Board”** shall mean Board of Directors of the Company
- (ii) **“Companies Act”** shall mean the Companies Act, 2013 and Rules thereunder, notified by the Ministry of Corporate Affairs, Government of India, as amended
- (iii) **“Documents”** shall mean all statutory registers prescribed under Companies Act, 2013 and shall include all documents sent or kept under any law for the time being in force or otherwise and all documents disseminating material information to the Stock Exchanges
- (iv) **“Listed entity”** shall mean Goldiam International Limited/Company
- (v) **“Policy”** means Policy on Archival and Preservation of Documents of the Company
- (vi) **“Register”** shall have the same meaning as ascribed under the provisions of the Companies Act, 2013 or any amendment thereto or re-enactment thereof
- (vii) **“Regulations”** shall mean the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as notified by The Securities and Exchange Board of India, as amended
- (viii) **“Rules”** shall mean Rules notified by the Ministry of Corporate Affairs, Government of India vide notification in the Official Gazette
- (ix) **“Stock Exchange”** shall mean a recognised Stock Exchange as defined under clause (f) of Section 2 of the Securities Contracts (regulation) Act, 1956

## 5. Policy

The following documents and information shall be preserved in the manner hereinafter stated:

### A. DOCUMENTS AND INFORMATION THAT SHALL BE PRESERVED PERMANENTLY

#### i. INCORPORATION DOCUMENTS (Ss 7)

- All documents including various e-Forms and Information as originally filed with the Registrar of Companies for incorporation of company under Companies Act, 2013 or any other previous Companies Act to be preserved **permanently** till dissolution of the Company.
- The incorporation documents as stated above shall be preserved at the Registered Office of the Company.

#### ii. MOA & AOA (Ss 4 & 5)

- Memorandum and Articles of Association whether filed under the Companies Act, 2013 or any other previous Companies Act, Company shall be preserved **permanently** till dissolution of the Company.



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- The Memorandum and Articles of Association as stated above shall be preserved at the Registered Office of the Company.
  
- iii. REGISTER OF RENEWED AND DUPLICATE SHARE CERTIFICATES AND TRANSFER/TRANSMISSION OF SHARES (Sec 56)**
  - The Register of Renewed and Duplicate Share Certificates and transfer/transmission of shares in the format prescribed under the Companies Act, 2013 or any other previous Companies Act Company shall be preserved **permanently** till dissolution of the Company.
  - The Register of Renewed and Duplicate Share Certificates and transfer/transmission of shares as stated above shall be preserved at the office of Registrar Transfer Agent (M/s. Link Intime India Pvt. Ltd.) pursuant to Resolution passed in Annual General Meeting of the Company held on July 25, 2003.
  
- iv. RECORD OF PRIVATE PLACEMENT (Sec 42) and Rule 14 of Companies (Prospectus and Allotment of Securities) Rules, 2014**
  - The record of Private Placement made by the Company shall be preserved permanently till the dissolution of the Company.
  - The record of Private Placement made by the Company shall be preserved at the Registered Office of the Company.
  
- v. REGISTER OF SWEAT EQUITY SHARES (Sec 54) and Rule 8 of Companies (Share Capital and Debentures) Rules, 2014**
  - The Register of Sweat Equity shall be preserved permanently till the dissolution of the Company.
  - The Register of Sweat Equity shall be preserved at the Registered Office of the Company.
  
- vi. REGISTER OF CHARGES (Sec 77) and Rule 10 of Companies (Registration of Charges) Rules, 2014**
  - The Register of Charge in the format prescribed under the Companies Act, 2013 or any other previous Companies Act Company shall be preserved **permanently** till dissolution of the Company.  
However the instrument creating a charge or modification thereon shall preserved for a period of eight years from the date of satisfaction of charge by the Company.



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- The Register of Charge as stated above shall be preserved at the Registered Office of the Company.

## vii. REGISTER OF MEMBERS (Sec 88)

- The Register of Members & Index of Names in the format prescribed under the Companies Act, 2013 or any other previous Companies Act Company shall be preserved **permanently** till dissolution of the Company.
- The Register of Members & Index of Names as stated above shall be preserved at the office of Registrar Transfer Agent (M/s. Link Intime India Pvt. Ltd.) pursuant to Resolution passed in Annual General Meeting of the Company held on July 25, 2003.

### FOREIGN REGISTER:

- A company may, if so authorized by its articles, keep in any country outside India, in such manner as may be prescribed, a part of the Register specified in sub-section (1) of section 88 of the Companies Act, 2013 called 'foreign register' containing the names and particulars of :
  - Members or
  - Debenture Holders or
  - Security Holders or
  - Beneficial Owners residing outside

## viii. REGISTER OF DIRECTORS & KEY MANAGERIAL PERSONNEL (Sec 170)

- The Register of Directors and Key Managerial Personnel of the Company shall be preserved **permanently** till dissolution of the Company.
- The Register of Directors and Key Managerial Personnel as stated above shall be preserved at the Registered Office of the Company.

## ix. REGISTER OF LOANS, INVESTMENTS AND GUARANTEES (Sec 186)

- The Register of Loans, Investments & Guarantees given/made by the Company shall be preserved **permanently** till dissolution of the Company.
- The Register of Loans, Investments & Guarantees as stated above shall be preserved at the Registered Office of the Company.



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**x. REGISTER OF INVESTMENTS MADE BY A COMPANY NOT HELD IN ITS NAME (Sec 187(2))**

- The Register of Investments made by a company not held in its name shall be preserved **permanently** till dissolution of the Company.
- The Register of Investments made by a company not held in its name as stated above shall be preserved at the Registered Office of the Company.

**xi. REGISTER OF CONTRACTS OR ARRANGEMENTS IN WHICH DIRECTORS ARE INTERESTED (Sec 189)**

- The Register of Contracts or Arrangements in which Directors are interested shall be preserved **permanently** till dissolution of the Company.
- The Register of Contracts or Arrangements in which Directors are interested as stated above shall be preserved at the Registered Office of the Company.

**xii. MINUTES OF MEETINGS (Sec 118)**

A distinctive Minute Book shall be maintained for each type of Meeting of:

- General Meeting of Members OR Creditors
- Board Meeting
- Meetings of each Committee (CSR Committee, Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee and any other Committee)

**General Meeting:**

- Minute Book of General Meetings shall be preserved permanently.
- Minute Book of General Meeting shall be kept at Registered Office.

**Board & Committee Meetings:**

- Minute Book of Board meeting shall be Preserved Permanently.
- Minute Book of Board and committee Meeting shall be kept at Registered Office or such other place as Board may decide.

**xiii. Insurance & Personnel Records**

- Insurance Policies, Payroll Registers and Bonus, Gratuity and other Statutory Records shall be Preserved Permanently shall be kept at Registered Office or such other place as Company management may decide.

**xiv. Legal Files and Records**

- Court Orders, Original Purchase and Sale Agreement, Property Card, Index II, Ownership records issued by Government Authority, Property Insurance.



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## **DOCUMENTS AND INFORMATION THAT MAY BE PRESERVED FOR THE PERIOD OF NOT LESS THAN 8 YEARS :-**

**i. CONTRACT OF EMPLOYMENT WITH MANAGING OR WHOLE-TIME DIRECTOR(S)(Sec 190)**

Company shall keep at its Registered Office-

- Copy of Contract of service, if any, entered into with a Managing or Whole-Time Director; or
- Where the Contract is not in writing, a written memorandum setting out its terms.

**ii. BOOKS OF ACCOUNTS (Sec 128)**

- The books of account together with vouchers relevant to any entry in such books relating to a period of not less than 8 financial years immediately preceding a financial year shall be kept in good order.
- The books of account and other relevant books and papers and financial statements for every financial year which give a true and fair view of the state of affairs of the company shall be kept at the registered office of the Company.

**iii. REGISTER OF DEPOSITS (Ss 73 & 76) and Rule 14 of The Companies (Acceptance of Deposits) Rules, 2014**

- The register of deposits shall be preserved in good order for a period of not less than 8 years from the financial year in which the latest entry is made in the register.
- The register of deposits of the company shall be kept at the registered office of the Company.

**iv. Electronic Records**

- All Emails relating to financial/accounts
- All financial/accounts records in electronic forms

**\*\* Meeting of Board through video conferencing or other audio visual means:-**

- To store for safekeeping and marking the tape recording(s) or other electronic recording mechanism as part of the records of the Company.





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## v. Miscellaneous

- Time office Records and Leave Cards
- Unclaimed Wages Records
- Employees Information Records
- Excise Records
- Tax Deducted at Source Records
- Income Tax papers
- Service Tax papers
- Sales Tax papers
- Security Deposits papers

## **DOCUMENTS WHICH SHALL BE PRESERVED IN SUCH MANNER AND FOR SUCH PERIOD AT DISCRETION OF THE COMPANY MANAGEMENT**

Correspondence and memoranda pertaining to routine matters and having no significant impact, lasting consequences e.g.

- Routine letters, notes that require no acknowledgement or follow-up, such as inter office memo, letters for transmittal and plans for Meetings;
- Letters of general enquiry and replies that complete cycle of correspondence;
- Letter of compliant requesting specific actions that have no further value after change of name or address;
- Other letters of inconsequential subject matter or that definitely close correspondence to which no further reference will be necessary.

## **6. Procedure for disposal of Documents**

The Documents of the Company which are no longer required as per the time schedule prescribed as above can be destroyed. The Administrator shall direct Employees in charge from time to time to destroy the Documents which are no longer required as per the Documents Preservation Schedule given above. The details of the Documents destroyed by the Company shall be recorded in the Register for Disposal of Records to be kept by Employees who are disposing of the Documents in the format prescribed at **Appendix A**.



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## 7. Suspension of Documents disposal in the event of Litigation or Claims

In the event the Company is served with any Notice for documents from any of the Statutory Authorities or any Litigation is commenced by or against the Company, than the disposal of documents which are subject matter of Notice/Litigation, etc. shall be suspended till such time the matter is settled or resolved or disposed off. The Administrator shall immediately inform all Employees of the Company for suspension of further disposal of Documents.

## 8. Amendment

Any change in the Policy shall be approved by the Board of Directors of the Company. The Board of Directors shall have the right to withdraw and / or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

### APPENDIX – A

Sr. No.	Particulars of documents destroyed	Date and mode of destruction with the initials of Secretary or other authorised person