



POLICY FOR PRESERVATION AND ARCHIVAL OF DOCUMENTS

GLASS WALL SYSTEMS (INDIA) LIMITED

POLICY FOR PRESERVATION AND ARCHIVAL OF DOCUMENTS

1. Introduction/Background/ Purpose of the Policy:

The policy is framed for the purpose of systematic identification, categorization, maintenance, review, retention and destruction of documents received or created in the course of business. The policy gives guidelines on how to identify documents that need to be maintained, how long certain documents should be retained, how and when those documents should be disposed of, if no longer needed and how the documents should be accessed and retrieved when they are needed.

Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations" or the "SEBI Listing Regulations") requires every listed company to formulate a Policy on Preservation of Company's Documents which shall be approved by the Board of Directors.

Thus, this policy ("Policy") is framed with an objective of classifying records, registers, returns etc. in at least two categories as follows:

- documents whose preservation shall be permanent in nature;
- documents with preservation period of not less than eight years after completion of the relevant transactions.

The Board of Directors (the "Board") of Glass Wall Systems (India) Limited (the "Company"), has adopted this Policy on Preservation & Archival of documents and records ("Policy") at its meeting held on August 5, 2028. This Policy is in accordance with the SEBI Listing Regulations.

2. Scope:

The documents of a permanent nature (listed in **Annexure 1**) which 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.

The documents (listed in **Annexure 2**) shall be maintained and preserved for a specified time-period after completion of relevant transactions i.e. for a term not less than eight years subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved for a term not less than eight years.

This Policy may be adopted by the Company's subsidiary (ies) subject to suitable modifications, if and to the extent required.

3. Definitions:

The definitions of some of the key terms used in this Policy are given below:

"Act" means the Companies Act, 2013 (the Act) read with the Rules made thereunder.

"Board of Directors" shall mean the Board of Directors of the Company, as constituted from time to time.

"Books of Accounts" as defined in Section 2(13) of the Act.

"Company" means name of the company.

“Documents” shall mean all papers, agreements, notices, 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.

“Maintenance” means keeping documents, either physically or in electronic form.

“Policy” means this Policy on Preservation & Archival of Documents and records of the Company.

“Preservation” means to keep in good order and to prevent from being altered, damaged, or destroyed.

“SEBI Listing Regulations” or “Listing Regulations” means SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including amendments thereto together with the circulars issued thereunder, including any statutory modifications or re-enactments thereof for the time being in force.

4. Roles and Responsibilities:

The respective functional/ departmental heads of the Company shall be responsible for maintenance and preservation of documents in respect of the areas of functions falling under the charge of each of them, in terms of this Policy. The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything which risks the content, authenticity, utility or accessibility of the documents. The preserved documents must be accessible at all reasonable times. Access may be controlled by functional/ departmental heads, so as to ensure integrity of the records and prohibit unauthorized access.

Where a particular authorized person tenders his/ her resignation or is transferred from one location of the Company to another, such person shall, before such resignation or transfer becoming effective, hand over, to his/ her successor, all the relevant documents (whether in electronic form or otherwise) in his/her custody pursuant to this Policy together with any relevant passwords, lock and key, and any devices in his/ her possession used to store such documents.

5. Authenticity and Destruction of Documents:

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

The documents specified in **Annexure 2** which are not required to be maintained and preserved permanently, may be destroyed or purged after the expiry of the specified retention period (as set out in **Annexure 2**) in such mode and with the prior written approval of any one of the Key Managerial Personnel of the Company appointed under the Companies Act, 2013 or any other procedure as may be specified by law or the Functional/ Departmental Heads and prior approval of Board on a case-to-case basis depending upon the documents. The Documents and records which are no longer required or upon the expiration of the specified period of time for preservation may be destroyed or purged in one of the following ways:

- a. Recycle non-confidential paper & records; or
- b. Shred or otherwise render unreadable confidential paper & records; or
- c. Delete or destroy electronically stored data.

6. Modes of Preservation:

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

The Company shall make appropriate provisions for back up of all Documents preserved both physically and electronically.

Archival of Documents on website - The information on Material events shall be displayed on the website of the Company for a minimum period of 5 (five) years from the date of its publication (“Mandatory Hosting Period”) and thereafter, as per this Policy. The aforesaid information which is more than 5 (five) years old will be archived and shall

be maintained by the Company under the Archival section for a further period of 1 (one) year using appropriate technology.

7. Review / Amendments to Policy:

The policy would be reviewed once in a financial year by the Board of Directors. In case there are any regulatory changes requiring modifications to the Policy, the Policy shall be reviewed and amended with due approval from the Board of Directors. However, the amended regulatory requirements will supersede the existing Policy till the time Policy is suitably amended.

8. Dissemination of the Policy

The Policy, as amended from time to time, shall be placed on the website of the Company.

9. Suspension of documents disposal in the event of litigation/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, then the disposal of documents which are subject matter of such notice or litigation shall be suspended until such time the matter is settled, resolved or disposed of. The relevant authorised person shall be responsible for informing all relevant employees of the Company about suspension of further disposal of documents.

Annexure -1

Documents whose preservation shall be permanent in nature

Sr. No.	Document:
1.	Incorporation documents
2.	Memorandum and Articles of Association
3.	Register of Members along with the index
4.	Register of Sweat Equity shares
5.	Register of Directors and Key Managerial Personnel
6.	Register of Renewed and Duplicate Share Certificates
7.	Register of Employee Stock Option
8.	Register and index of Beneficial Owners
9.	Register of shares or other securities that have been bought back
10.	Share certificate forms and related books and documents – disputed cases
11.	Register of Charges
12.	Register of Loans, Guarantees, Security and Investment
13.	Register of Investments made by the Company not held in its name
14.	Register of Contracts or Arrangements in which directors are interested
15.	Foreign register of members
16.	Minutes of proceedings of General Meeting and resolutions passed by postal ballot, meeting of Board of Directors, Creditors, Committees of the Board of Directors and resolutions passed by circulation.
17.	Register of transfer and transmission of shares
18.	Statutory Clearances, Assessment Orders, Loan Documents, Security Documents, Guarantee Documents, Investment Documents, Management Consultancy Agreements, Stock Exchange Listing Permissions etc.
19.	Forms and returns filed with the Registrar of Companies, Ministry of Corporate Affairs, SEBI, Reserve Bank of India or any other regulatory authority.
20.	Any court/ NCLT orders, agreements and notices.
21.	Certificates issued by the Registrar of Companies.
22.	Other statutory registers and documents maintained by the Company under various laws applicable to the Company or as prescribed by the Board of Directors from time to time.
23.	Any other documents as may be required to be maintained permanently under various laws applicable to the Company.

Annexure -2

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

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 and copies of all certificates and documents required to be annexed thereto
6.	Register of debenture holders
7.	Postal ballot forms
8.	Attendance Register of Board & Committee Meetings
9.	Office copies of Notices, Agenda, Scrutinizer Report, Notes on Agenda and other related papers
10.	Correspondence with shareholders
11.	Tax records
12.	Disclosures – SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011
13.	Disclosures – SEBI (Prohibition of Insider Trading) Regulations, 2015
14.	Protected Disclosures in writing or documented along with the results of investigation relating thereto (including the Investigation Report) as reported under the whistle-blower policy
15.	Other statutory registers and documents maintained by the Company under various laws applicable to the Company or as prescribed by the Board of Directors from time to time.
16.	Records of securities dematerialized and rematerialized
17.	The names of the transferor, transferee, and the dates of transfer of securities
18.	A register and an index of beneficial owners
19.	Details of the holding of the securities of beneficial owners as at the end of each day
20.	Records of instructions received from and sent to participants, issuers, issuers' agents and beneficial owners
21.	Records of approval, notice, entry and cancellation of pledge or hypothecation, as the case may be
22.	Details of participants
23.	Details of securities declared to be eligible for dematerialization in the depository
24.	Such other records as may be specified by the Board of Directors for carrying on the activities as a depository
25.	Any other documents as may be required to be maintained under various laws applicable to the Company for the periods stipulated.