



Globus Spirits Limited

POLICY FOR PRESERVATION OF DOCUMENTS

1. Purpose and Scope:

The policy for preservation of documents has been framed in accordance with the provisions of Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation").

The policy shall be used to determine the categories of documents to be preserved and their period of preservation.

The word "Documents" referred in this policy shall include "book and paper" and "book or paper" as defined under Section 2(12) of the Companies Act, 2013 and all such other documents, maintained physically or electronically, which are generally kept or maintained in ordinary course of business and trade or as per any statutory requirement. All the words and expressions used in this policy, unless defined in this policy, shall have meaning assigned to them under the Regulation or in absence of which, as per the Companies Act, 2013 and any rules and regulations made thereunder, as amended from time to time.

The Policy shall be effective from the date the Regulation becomes effective i.e. from 1st December, 2015.

2. Classification of documents and their preservation:

Documents maintained by the Company shall be classified as, and to be preserved as, per classifications set out below:

(A) Documents whose preservation shall be permanent in nature:

- (i) Documents which, under any enactment, law, bylaw or any rules or regulations made thereunder, are required to be maintained permanently;
- (ii) Documents evidencing the title of any land, building or other property held by the Company whether owned or leased;
- (iii) All certificates/documents evidencing registration of the Company under any Law or with any authority including any renewal thereof, unless such certificates are made redundant or invalid under the law or by the authority issuing the same, including without limitation, Certificate of Incorporation including any fresh issue thereof; Certificate of commencement of business; PAN Card; Registration Certificate with Excise Authority, Sales Tax Authority, Service Tax Authority, Income Tax Authority, Inspector of Factories, Pollution Control Boards; and
- (iv) All licenses, permits, exemption certificates, no objection certificates etc. issued by any Government Authority or issued under any enactment in name of the Company.
- (v) All Contracts/Agreements executed by the Company

(B) Documents with preservation period of not less than eight years after completion of the relevant transactions:

- (i) The 'books of account' as defined under Section 2(13) of the Companies Act, 2013, as per the requirement of, and in the manner provided in, Section 228(5) of the Companies Act, 2013;
- (ii) Documents and papers, as per the requirement of, and in the manner provided in, Secretarial Standards, issued by the Institute of Company Secretaries of India and approved by Central Government; and
- (iii) Documents which, under any enactment, law, bylaw or any rules or regulations made thereunder, are required to be maintained/preserved for a period not less than eight years.

(C) Documents with preservation period of not less than five years after completion of the relevant transactions:

- (i) Documents pertaining to any event/information which has been disclosed to the general public and/or to the Stock Exchanges and all communications and correspondences made with the Stock Exchanges and/or with SEBI shall be preserved for at least five years;
- (ii) All notices, show cause notices, summons or other correspondence received by the Company from any government authority, judicial or quasi-judicial body or any other authority, shall be preserved for at least five years;

(D) Other Documents:

All Documents, not falling under (A), (B) and (C) above, shall be preserved during the period of their relevancy or for three years, whichever is later.

3. Disposal of Documents:

- (i) Documents falling under (B) and (C) above may be destroyed/disposed, after their minimum period of preservation, with authority from the Board of Directors of the Company.
- (ii) Documents falling under (D) above, after their minimum period of preservation, may be destroyed/disposed, with authority from the Head of a particular department of the Company, to which such Documents pertain.

4. Policy review:

This policy is subject to review by the Board of Directors as and when necessary as per statutory requirements or otherwise.
