

GSPL Transmission Limited
Policy on Preservation of the Documents

1. Preface:

In terms of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (for short “Listing Regulations”), the Company is required to have a Policy on Preservation of Documents to ensure safe-keeping of the Documents. Even the Company recognizes that documents, whether in physical or electronic mode, forms an important and integral part of the Company’s records.

Accordingly the Board of Directors of the Company has formulated and adapted a Policy on Preservation of Documents (for short “Policy”).

2. Scope:

The Documents that are required to be maintained under this Policy are preserved considering the statutory requirements, importance and usefulness of the information. The Documents not specifically covered under this Policy shall be preserved and maintained in accordance with the provisions of the respective Acts, Rules, Guidelines and Regulations as may be applicable under Applicable Laws under which those Documents are to be maintained.

3. Definitions:

1. “Applicable Law” means any law, act, rules, guidelines, circulars or standards issued by Securities Exchange Board of India, Ministry of Corporate Affairs as may be applicable to the Company from time to time.

2. “Company” means the GSPL Transmission Limited.

3. “Documents” shall mean statutory records, registers, returns, forms, notices, summons, orders, declarations, correspondence etc. whether issued, sent, received or required to be maintained and preserved by the Company in paper or in electronic form under the Companies Act, 1956 / Companies Act, 2013, Securities and Exchange Board of India Act, 1992, Securities Contracts (Regulation) Act, 1956 or under any other Applicable Law for the time being in force and does not include multiple or identical copies. Explanation: The Documents defined above includes documents of the Company and that of transferor companies, if any.

4. “Electronic Form” means any electronic device such as computer, laptop, company disc, floppy disc, space on electronic cloud, or any other form of storage and retrieval device, considered feasible by the Company.

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

4. Classification of the Documents to be preserved:

1. The Documents to be preserved are classified in following categories:

(a) Documents that needs to be preserved permanently during the life span of the Company; and

(b) Documents that needs to be preserved for the period not less than eight years

An indicative list of the Documents and the time frame of their preservation is provided in **Annexure – I**.

2. The company may at its discretion preserve other documents from time to time taking in to consideration the following aspects:

(a) Where the specific period for which the Document is required to be preserved is provided under Applicable Law, for the period required by Applicable Law.

(b) In case of any other Document, for such period as the document pertains to a matter which is "Current" or for such other period, as the Head of the Concerned Department of the Company takes a considered view about its relevance.

An indicative list of the Documents and the time frame of their preservation is provided in **Annexure – II**.

5. Disposal and Destruction of Documents:

Utmost care is to be taken to ensure that Documents are well preserved. The Documents, other than Documents which are to be permanently preserved may be destroyed after completion of period of 8 years or such other period as may be prescribed, under the Applicable Law, whichever is longer.

The Head of the Department shall be responsible for preservation of the documents pertaining to the respective department as required under the provisions of the Applicable Laws.

The Company shall maintain a register wherein it shall enter brief particulars of the documents destroyed, date of disposal/destruction and the mode of destruction and all entries made therein shall be authenticated by the Department Head for the purpose. Inspection of this register is restricted.

6. Policy Review

The Policy shall be subject to review, if necessary. Any changes/amendments in applicable statutes with regard to maintenance and preservations of the documents and records shall be deemed to be incorporated in this policy without any review and this policy shall stand amended automatically to that extent. Any change/ amendment to this Policy shall be approved by either of the Chairman/ Vice Chairperson / Company Secretary of the Company. Such amended policy shall be placed before Board of Directors for its ratification.

The Policy shall come into force w.e.f. 01st May, 2026.

Annexure-I

CATEGORY OF DOCUMENTS	REMARKS
[A] Documents to be preserved permanently	
1. Memorandum and Articles of Association as amended from time to time. 2. Register of Contracts. 3. Register of Charge. 4. Register of Directors and KMPs and the securities held by them. 5. Register of Loans, guarantee, security and Investments made by the Company. 6. Register and Index of Members. 7. Foreign register of members. 8. Minutes of the Board, Committees of the Board and General Body meetings including meeting conducted through Postal Ballots. 9. Resolutions passed by Circulation. 10. Register of renewed and duplicate share certificates. 11. Audited Financial Statement. 12. Listing Agreement executed with Exchanges. 13. In-principal and final Listing permissions and Trading permissions from SEs in relation to securities of the Company. 14. Confirmation of all Corporate Actions in respect of allotment of securities. 15. Register of Records and Documents destroyed. 16. Orders passed by any Court or Tribunal or any Authority or Judgement which are final in nature and cannot be superseded.	
[B] Documents to be preserved for the period not less than eight years:	
1. Register of Buy-back of Securities from the date of completion of buy-back. 2. Register of deposit from the financial year in which last entry in relation to the deposit is made. 3. Notice and Notes to agenda of the Board Committees of the Board, General Meetings and Postal Ballots. 4. Register of Charges from the date of satisfaction of respective charge. 5. Foreign Register of Debenture holders. 6. Register of Debentures and Debenture Trust Deed from the date of its redemption. 7. Books of Accounts including vouchers and bills. 8. Tax audit documents. 9. Annual Returns together with the Annexures.	

10. Register of Transfer and Transmission of Shares/ Debentures and other Securities. 11. Scrutinizer's Report on Postal Ballot and General Meetings. 12. Documents relating to appointment of Managerial Personnel. 13. Disclosure of Interest by Directors. 14. Dividend reconciliation statement till the time the dividend is transferred to IEPF. 15. Intimation on allotment of International Securities. 16. Disclosure and Intimations filed under SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011. 17. Disclosures and intimations filed under SEBI (Prohibition of Insider Trading) Regulations, 2015. 18. Disclosures and intimations filed under SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and SEBI (Employee Stock Option Scheme and Stock Purchase Scheme) Guidelines, 1999.	
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Annexure-II

Other Documents:	
1) Property Documents	
1. Documents relating to property/ies owned by the Company shall be preserved permanently. In case of sale of property, copies of such documents shall be preserved for the period for 5 (five) years from the date of such sale by the Company. 2. Documents related to property in which the Company has any legal right (other than in the nature of ownership rights) shall be preserved for a period of 5 (Five) years after the rights in such property ceases to exist.	
2) Contract Documents:	
Contract documents shall be retained for a period of 5 (Five) years after the expiry of the term of the contract/ closure of contract whichever is later.	
3) Legal Documents:	
1. Interim Orders shall be retained till the period of 5 (Five) years from the date on which Final Order is received. 2. Pleadings shall be retained for a period of 5 (Five) years from the date on which the matter has been disposed off. <i>[If a dispute or legal proceeding involving the Company is reasonably foreseeable, all the possibly relevant documents, including e-mail, should be preserved and retained under the supervision of the Head of the concerned Department.]</i>	