



B.R.GOYAL INFRASTRUCTURE LIMITED

POLICY FOR PRESERVATION OF DOCUMENTS

1. Background:

The purpose of this Policy is to establish a framework for 'Preservation of Documents' consistent with the regulatory requirements. The process of evaluating the business activities includes determination of documents and other information that are required to be captured and preserved in order to meet business needs, organizational requirements and stakeholders expectations.

We, at B.R.Goyal Infrastructure Limited, believe that efficient record keeping is fundamental for effective information system that support good and transparent governance culture.

Guided by the principles laid down in terms of Regulation 9 of the Securities and Exchange Board of India (Listing and Disclosure Requirements) Regulations, 2015, the Company is required to formulate a 'Policy for Preservations of Documents.'

In terms of Regulation 30(8) of the (Listing and Disclosure Requirements) Regulations, 2015, the company is required to formulate 'Archival Policy' for all the Disclosures of events/Information to the Stock Exchanges in terms of the Company's Policy for Disclosure of Events/ Information and Determination of Materiality.

The Policy shall be deemed to have come into force with effect from **June 28, 2024**.

2. Definitions:

In this Policy, unless the context otherwise requires:

"Company" means ***B.R.Goyal Infrastructure Limited***.

"Regulations" means Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Words and expressions used in this Policy but not defined shall have the meaning as given in the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Any subsequent modification and/or amendments brought about by SEBI in the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 shall automatically apply to this Policy.

3. Purpose and Scope:

The purpose of this document is to present a high-level policy statement for ***B.R.Goyal Infrastructure Limited*** ("the Company") regarding preservation of its documents in accordance with all the statutory and regulatory provisions applicable to the Company including the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR").

This policy would contain guidelines on how to identify documents that need to be maintained, how long certain documents should be retained, and how and when those documents should be disposed off, if no longer needed pursuant to the applicable statutory and regulatory provisions.

This policy has been adopted and approved by the Board of Directors at its meeting held on **June 28, 2024**.



4. Classification of Documents to be preserved / retained:

The Board of Directors has classified the documents to be retained and preserved in two categories which are mentioned below:

- i. Documents whose preservation shall be permanent in nature.
- ii. Documents with preservation period of not less than 8 years after completion of relevant transactions.

Details pertaining to the list of documents to be preserved under the abovementioned applicable laws and regulations have been provided to the respective departments to ensure safe record keeping and compliance of the applicable laws and regulations.

5. Administration:

Attached as **Annexure A** is a Documents Preservation Schedule that is approved as the initial schedule for maintenance, preservation and disposal of the Documents. The Compliance Officer of the Company (the Administrator) shall be in-charge of the administration of this Policy and the implementation process and procedures to ensure that the Documents Preservation Schedule is followed.

The Administrator is also authorized to make modifications to the Documents Preservation Schedule from time to time to ensure that it is in compliance with local, State and Central Laws and monitor compliance with this Policy.

6. Procedure for disposal of Documents:

The Administrator may direct employees in charge from time to time to destroy the Documents that are no longer required as per the Documents Preservation Schedule given under **Annexure A**.

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 in **Annexure B**.

7. Mode and Place of Preservation / Maintenance:

The Documents shall be preserved/maintained as per the Documents Preservation Schedule, either:

- (i) Electronically;
- (ii) Physically at the Registered Office of the Company or any other place approved by the Board, in which case the same shall be kept at such place; or
- (iii) Both electronically and physically.

The mode of preservation of documents will be as determined by the Administrator and notified from time to time.

8. Periodical Review of the Policy by the Board of Directors:

This policy shall be reviewed periodically by the Board and amendments effected subject to approval of the Board if and when practical difficulties are encountered. The Board may also review this policy on document retention to comply with any local, state, and central legislation that may be promulgated from time to time.

9. Suspension of Record Disposal in the Event of Litigation or Claims:



In case the Company is served with any notice for the request of documents or a governmental investigation or audit concerning the Company or commencement of any litigation against the Company, then disposal of documents shall be suspended until such time as the Top Management with the due advice from the legal counsel determines otherwise. Such documents shall be preserved until the completion of the judicial proceedings.

10. Register of Documents destroyed:

The documents specified in Annexure which are not required to be maintained and preserved permanently, may be destroyed after the expiry of the specified retention period in such mode and under the instructions approved by the Functional/ Departmental Heads. Any deviation will be approved by the Chief Financial Officer or such other persons as may be authorized by the Board for the purpose.

11. Archival of Documents/Information:

- i. All the relevant disclosures of information and events communicated to the stock exchanges under Regulation 30 of the Listing Regulations will be hosted on the website of the Company under the section entitled "Investor Relations" for a period of five years and thereafter the same shall be archived so as to be available for retrieval for such period as may be decided by the chief financial officer of the Company.
- ii. Subsequently, anyone intending to review archived information and events communicated to the stock exchanges may write to the Company Secretary and Compliance Officer of the Company.
- iii. This policy shall also be disclosed on the website of the Company.

12. Policy Review:

This Policy is framed based on the requirements of Regulation 9 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

In case of any subsequent changes in the Companies Act, 2013 or Regulations which makes any of the provisions in the Policy inconsistent with the Regulations, the provisions of the Act or Regulations would prevail over the Policy and the provisions in the Policy would be modified in due course to make it consistent with law.

This Policy shall be reviewed by the Board of Directors as and when any changes are to be incorporated in the Policy due to change in regulations or as may be felt appropriate by the Board. Any changes or modification on the Policy would be approved by the Board of Directors.

13. Policy Severable:

This Policy along with Annexure constitutes the entire document in relation to its subject matter. In the event that any term, condition or provision of this Policy is being held to be in violation of any applicable law, statute or regulation, the same shall be severable from the rest of this Policy and shall be of no force and effect, and this Policy shall remain in full force and effect as if such term, condition or provision had not originally been contained in this Policy.

The Documents Preservation Schedule is organized as follows:

Corporate Secretarial Documents		
Sr. No.	Record Type	Preservation Period
1.	Memorandum and Articles of Association	Permanent
2.	Certificate of Incorporation	Permanent
3.	Minutes of Board and Committee Meetings	Permanent
4.	Minutes of Shareholders' Meetings	Permanent
5.	Register and Index of Members	Permanent
6.	Resolutions passed by circulation	8 Financial Years
7.	Listing Agreement executed with the stock Exchanges	Permanent
8.	Attendance Register – Board and Committee Meetings	8 Financial Years
9.	Register of investments in securities not held in the name of the Company	Permanent
10.	Register of renewed and duplicate certificates	Permanent
11.	Register of contracts in which Directors are Interested	Permanent
12.	Register of Directors, Managing Director, Manager and Secretary	Permanent
13.	Register of Directors' Shareholding	Permanent
14.	Register of Inter-corporate loans and investments	Permanent
15.	Register of transfer of shares	Permanent
16.	Register of Transmission of shares	Permanent
17.	Forms filed with Registrar of Companies (ROC)	Permanent
18.	Notices pertaining to disclosure of Interest by the Directors	8 Financial Years
19.	Annual Returns	8 Financial Years
20.	Correspondence with shareholders	8 Financial Years
21.	Disclosures under SEBI – Substantial acquisition of shares and Takeovers, Regulations	8 Financial Years
22.	Disclosures under SEBI – Prohibition of Insider Trading Regulations	8 Financial Years
23.	Postal Ballot forms	8 Financial Years
26.	Scrutinizer's Reports on voting at General Meetings/ Postal Ballot	8 Financial Years
27.	Newspaper cuttings of notices of Board Meeting and Financial Results	8 Financial Years
28.	Investor meet presentations	8 Financial years

Accounts and Finance Records		
Sr. No.	Record Type	Preservation Period
1.	Annual Audited and Financial Statements	Permanent
2.	Books of Accounts, Ledgers & Vouchers	8 Financial Years
3.	Investment Records	8 Financial Years from the date of redemption
4.	Engagement letters from Auditors	8 Financial Years

Tax Records		
Sr. No.	Record Type	Preservation Period
1.	Tax Exemption and Related documents	Permanent
2.	Tax Bills, receipts and payments	Permanent
3.	Excise Returns, Income Tax Returns, Sales Tax/ VAT Returns, Service Tax Return	8 years from the end of the Financial Year or completion of assessment under the applicable law is over whichever is later
4.	Documents, Challans and other details/correspondence related to Excise, Income Tax, Sales Tax/ VAT, Service tax	

Legal Files and Records		
Sr. No.	Record Type	Preservation Period
1.	Court Orders	Permanent
2.	Contracts, Agreements and Related correspondence (including any proposal that resulted in the contract and other supportive documentation)	8 years after termination or expiration of contracts
3.	Legal Memoranda and Opinions including subject matter files	8 years after the close of matter
4.	Litigation files	

Property Records		
Sr. No.	Record Type	Preservation Period
1.	Original Purchase and Sale Agreement	Permanent
2.	Property Card, Index II, Ownership records issued by Government Authority	
3.	Property Insurance	

Insurance Records		
Sr. No.	Record Type	Preservation Period
1.	Insurance Policies	Permanent
2.	Journal Entry support data	8 years
3.	Inspections Reports	8 years

Personnel Records		
Sr. No.	Record Type	Preservation Period
1.	Payroll Registers	Permanent
2.	Bonus, Gratuity and other Statutory Records	Permanent
3.	Time office Records and Leave Cards	8 years
4.	Unclaimed Wages Records	8 years

Electronic Records		
<p>Electronic documents will be retained as if they were paper documents. Therefore, the electronic files should be maintained for the appropriate amount of time depending upon the subject matter of the email and should be determined primarily by the application of the general guidelines affecting document retention. If a user has sufficient reason to keep an e-mail message, the message should be printed in hard copy and kept in the appropriate file or moved to an "archive" computer file folder. Backup and recovery methods should be tested on a regular basis.</p>		



Annexure B

Register for Disposal of Records:

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