

Document Status	For Approval	
	For Circulation	X

# GPT HEALTHCARE LIMITED

## POLICY FOR DOCUMENT RETENTION AND ARCHIVAL

Issue Date	Version	Approved By	Circulated By
September 30, 2021	1	Board of Directors	Company Secretary

## POLICY FOR DOCUMENT RETENTION AND ARCHIVAL

### 1. PREAMBLE

In exercise of the powers conferred by section 11, sub-section (2) of section 11A and section 30 of the Securities and Exchange Board of India Act, 1992 (15 of 1992) read with section 31 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956), the Securities and Exchange Board of India (SEBI) has notified the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “Regulations”) to put in place a framework to strengthen the legal compliances of the listing entities.

Pursuant to Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has formulated and adopted the Policy for Preservation of Documents at the Meeting of the Board of Directors held on September 30, 2021.

This Policy represents the policy of GPT Healthcare Limited (“the Company”) and all its Subsidiaries with respect to the retention and archival of the corporate and other records, both in hard copy and electronic media (hereinafter referred to as “documents”).

Purposes of the Policy include :-

- a. Retention and maintenance of documents necessary for the proper functioning of the Company as well as to comply with applicable legal requirements;
- b. Destruction of documents which no longer need to be retained after specified period; and
- c. Guidance for the Board of Directors, officers, staff and other persons with respect to their responsibilities concerning document retention and archival of the documents.

### 2. Documents

Documents in hard copies i.e. physical records consisting of all hand written, typed, printed and signed books, papers, agreements, memoranda etc. maintained in paper form. It would include all the statutory registers, minute books, signed copies of financials, books of accounts including vouchers etc. and other statutory records.

Electronic documents would include all the documents which are signed digitally and maintained in electronic form i.e. e-mail communication, statutory e-forms and returns filed online.

Each Department Head shall be the responsible for implementation/execution of this policy in respect of his Department. If he believes and/or it is the requirement of the Company that the documents may be required once litigation, an audit or any investigation is reasonably envisaged / anticipated.

There are certain documents which are required to be retained / preserved for longer period of time as identified below.

### 3. Period of Retention

Sl.	Department	Document Type	Retention Period
<b>1</b>	<b>Accounts and Tax</b>		
a		Books of Accounts	8 years
b		Bank Statements, BRS	8 years
c		Direct & Indirect Tax Computations and Records	8 years
d		Annual Financial Statements & Audit Reports	Permanent
e		Books of Account	8 years
f		Interim Financial Statements	Permanent
<b>2</b>	<b>Secretarial</b>		
a		Statutory Registers	Permanent
b		Minutes Book	Permanent
c		Annual Return along with all certificates and annexures	8 years
d		Statutory filings with MCA	Permanent
e		Filings with Stock Exchanges	5 years
f		Books and documents relating to the issue of share certificates, including the blank forms of share certificates	Permanent
g		Notices, Agenda, Notes on agenda and other related papers in connection to the Board & Committee Meetings	8 years
h		Notices, Scrutinizer's Report and other related papers in connection to the General Meetings	8 years
<b>3</b>	<b>HR Department</b>		
a		Employee Personal Records	3 year after end of employment
b		Employee Contracts	3 years after end of contract
c		Retirement, PF & Gratuity records	8 years
<b>4</b>	<b>Legal &amp; Contracts</b>		
a		Contracts, associated correspondence and other documents	5 years after completion
b		Legal Correspondence	5 years after settlement
c		Intellectual Property Rights	Permanent

d		Land Records (Purchase / Lease Deed)	Permanent
e		Property Tax Receipt	5 years
<b>5</b>	<b>IT</b>		
a		ERP	8 years
b		Email	6 months

4. The Company has made appropriate provision for the backup of its electronic/digital information / data including offsite storage facilities. The backup copies are maintained to ensure the retention and timely retrieval of the records.
5. Failure to comply with this policy may attract disciplinary or penal action against the employee including suspension, termination.
6. The Policy may be reviewed periodically by the Management and changes/amendments be made subject to approval of the Board from time to time as deemed necessary to comply with prevailing Rules & Regulation, provisions of various Acts /Laws.