

GOLDMAN SACHS (INDIA) FINANCE PRIVATE LIMITED POLICY ON DATA RETENTION AND ARCHIVAL

1 PREAMBLE

- 1.1 Goldman Sachs (India) Finance Private Limited] (“the **Company**” or “**GIFL**”) has formulated this data retention and archival policy (“**Policy**”) to ensure that all documents/ information of the Company is preserved, archived, and their retention is done as per the Policy.
- 1.2 This Policy is guided by the principles and objectives as enumerated in Regulation 9 read with Regulation 30(8), and Regulation 51 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 and the Companies Act, 2013 and all other applicable provisions, made thereunder, as amended from time to time.

2 PURPOSE

- 2.1 This Policy aims to enhance transparency, accountability, and better relationship with stakeholders, by providing for framework for data retention and archival & disclosure of required information/ events on the website of the Company.
- 2.2 This Policy sets out the high-level requirements in relation to retention and destruction of records of the Company. GIFL reserves the right to vary the terms of the Policy from time to time and in such manner and circumstances as it may require.

3 DEFINITIONS

- 3.1 In this Policy, the following words and expressions shall have the meanings set forth below:

"**Anonymization**" is the process of turning data into a form which does not identify individuals. It is a type of information sanitization whose intent is privacy protection;

"**Archival**" means the process of moving documents which are no longer used actively to a separate storage location after the end of retention period for long term retention;

"**Board**" means the Board of directors of the Company;

"**Books of Account**" as per Section 2(13) of the Companies Act includes records maintained in respect of –

- (a) all sums of money received and expended by the Company and matters in relation to which the receipts and expenditure take place;
- (b) all sales and purchases of goods and services by the Company;
- (c) the assets and liabilities of the Company; and
- (d) the items of cost as may be prescribed under Section 148 in the case of the Company which belongs to any class of Companies specified under that section;

"Company" / or **"GIFL"** means Goldman Sachs (India) Finance Private Limited;

"Companies Act" means Companies Act 2013 read with the rules and regulations thereunder, as may be amended, modified, supplemented or re-enacted from time to time, and shall include the relevant rules, regulations, notifications, circulars and clarifications issued thereunder, to that extent;

"Documents" means and includes summons, agreements, notices, advertisements, requisitions, orders, declarations, forms, correspondence, minutes, books, papers, certificates, contracts, records, files, tapes, CDs, electronic storage devices, statutory records, registers and or any other record, required under or in order to comply with the requirements of the Companies Act and rules made thereunder, or other applicable laws maintained on paper or in electronic form, pursuant to Section 2(36) of the Companies Act, and does not include multiple or identical copies;

"Electronic Records" means the electronic record as defined under Clause (t) of sub-Section (1) of Section 2 of the Information Technology Act, 2000 and shall include data, record or data generated, image or sound stored, received or sent in an electronic form or micro film or computer generated micro fiche;

"Electronic Form" means any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, space on electronic cloud, or any other form of storage and retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it;

"Maintenance" means keeping Documents, either physically or in Electronic Form;

"Personal data" means information relating to an identified or identifiable natural person, who can be identified, either directly or indirectly, in combination with other available or likely available information, particular by reference to an identifier such as a name, and identification number, location data, and online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person;

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

"Records" means any register, index, agreement, memorandum, minutes or any other document required by the Companies Act or the rules made there under to be kept by a Company pursuant to Rule 27 of the Companies (Management and Administration) Rules, 2014;

"SEBI LODR Regulations" means the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended from time to time.

- 3.2 Capitalised terms used in this Policy and not defined above shall have the same meaning as assigned to them under the SEBI LODR Regulations or any other applicable law.

4 HOSTING ON COMPANY WEBSITE

- 4.1 The Company shall disclose on its website all such events or information which has been disclosed to the concerned stock exchanges in compliance with the SEBI LODR Regulations and such disclosures shall be hosted on the website of the Company for a **minimum period of 5 (five) years** and thereafter as per para 6 (*Preservation of Documents*) of this Policy. All the relevant disclosures of information and events communicated to the stock exchanges under Regulation 30 of SEBI LODR Regulations will be hosted on the website of the Company.
- 4.2 The requisite teams and / or respective functional heads will be responsible for ensuring that the information uploaded on the Company's website is correct, complete and kept updated at all times.

5 ROLES AND RESPONSIBILITIES

- 5.1 For enforcing retention in accordance with this Policy, each function is responsible for the records and documents it creates, uses, stores, processes and destroys. The respective functional heads/ 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.

6 PRESERVATION OF DOCUMENTS

- 6.1 The standards for managing, storing and preservation of documents of the Company, broadly classified in the following categories:
- 6.1.1 The documents of a permanent nature (listed in **Annexure - I**) 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.
- 6.1.2 The documents to be maintained and preserved for a specified time period (listed in **Annexure-II**) shall be preserved by the Company temporarily subject to the modifications, amendments, additions, deletions or any changes made therein from time to time, for a term not less than 8 (eight) years after completion of the relevant transaction. Provided further that the Company may keep the documents as specified above in an electronic mode.
- 6.1.3 Records pertaining to all other transactions, (for which the Company are obliged to maintain records under other applicable legislations/regulations/rules), the Company shall retain records as provided in the said legislation/regulations/rules but not less than 5 (five) years from after completion of the relevant transaction.
- 6.1.4 In all cases where there are legal, arbitral or other judicial, quasi-judicial or proceedings under mediation, conciliation or other form of dispute resolution, all relevant documents and pleadings and records of proceedings shall be preserved for a period of 3 (three) years from the final conclusion of the relative proceedings.
- 6.1.5 The Company may be required, from time to time, to retain electronic records

and documented information due to internal or external audits, ongoing or anticipated legal proceedings (including civil, criminal, or regulatory matters), or compliance obligations under applicable laws, regulations, or contractual arrangements. Such records shall be preserved for a period of 8 (eight) years, or for such longer duration as may be mandated by the relevant statute, regulation, or contractual requirement governing the specific nature of the information.

7 DOCUMENTS IN ELECTRONIC FORM

The Company shall maintain its records and documents in electronic form in compliance with Section 120 of the Companies Act and applicable rules. Such electronic records shall be preserved with proper security, integrity, and accessibility to ensure authenticity and retrievability, as per statutory requirements and internal policies.

8 DESTRUCTION AND RETENTION OF DOCUMENTS

8.1 Subject to the provisions of the Companies Act read with rules made thereunder, the documents may be destroyed after the expiration of the period of their preservation.

8.2 Retention of other documented information

8.2.1 All other forms of documented information, either in electronic mode or otherwise, will be retained for at least the relevant maximum period set in legislation or regulation or contract for the material contained within the record.

8.2.2 Hard copy documents preserved may be converted, whenever required or felt necessary, into electronic form to ensure ease in maintenance of records and efficient utilization of space.

8.3 Retention of Personal Data

8.3.1 Personal data shall not be retained in a form that permits identification of the data subject for longer than is necessary for the purpose for which it was collected. Once the data is no longer required for such purposes, it shall be securely erased.

Until erasure, personal data shall be stored in a manner that ensures the data subject's right of access can be exercised. Data may be retained for the duration of any legal obligation, contractual relationship, or pre-contractual measure requested by the data subject. The applicable data retention period shall be determined in accordance with applicable laws.

8.4 Impact of deletion

8.4.1 In all cases, employees must be aware that their actions in deleting an electronic document may constitute a breach of this Policy and potentially of law or regulation or contract.

8.4.2 If there is any doubt, the employee must contact their manager or the

departmental head for advice.

- 8.4.3 Upon identification of unauthorized deletion, GIFL may take disciplinary actions against such employee, which may include issuing warning, policy iteration, etc. in a manner that the Compliance Officer may recommend on a case to case basis and agreed to by the Board or a committee thereof.

9 POLICY COMMUNICATION AND REVIEW FREQUENCY

- 9.1 The Company shall review the policy on an annual basis, and/or in accordance with the changes in the provisions of the applicable laws.
- 9.2 The Policy, as amended from time to time, shall be placed on the website of the Company.

10 COMPLIANCE

It is incumbent on each division/department to ensure that all of its staff shall comply with this Policy.

**ANNEXURE I | ILLUSTRATIVE LIST OF DOCUMENTS TO BE PRESERVED
PERMANENTLY**

#	Section / Rules	Description of document	Format	Place of maintaining document
1.	Section 7(4) of the Companies Act read with Rule 12 to Rule 18 of the Companies (Incorporation) Rules, 2014	Incorporation documents and information as originally filed with Registrar of Companies	-	Registered Office
2.	Section 42 of the Companies Act read with Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014	Record of private placement offers	Form PAS 5	Registered Office
3.	Section 46 of the Companies Act read with Rule 6(3)(b) of the Companies (Share Capital and Debentures) Rules, 2014	Register of Renewed and Duplicate Share Certificates	Form no. SH-2	Registered Office / Registrars & Transfer Agent of the Company
4.	Section 56 of the Companies Act read with Rule 11 of the Companies (Shares Capital and Debentures) Rules, 2014	Register of Transfer and Transmission	-	Registered Office
5.	Section 62 of the Companies Act read with Rule 12 (10) of the Companies (Share Capital and Debentures) Rules, 2014	Register of Employee Stock Option	Form SH 6	Registered Office
6.	Section 68 (9) of the Companies Act read with Rule 17 of the Companies (Share Capital and Debentures) Rules, 2014	Register of Security Buyback	Form SH 10	Registered Office
7.	Section 85 of the Companies Act read with Rule 10 (4) of the Companies (Registration of Charges) Rules, 2014	Register of charges	Form no.CHG-7	Registered Office
8.	Section 88 of the Companies Act read with Rule 5 (2) and 15 (1) of the Companies (Management and Administration) Rules, 2014	Register of Members including an index of the names	Form no. MGT-1	Registrars & Transfer Agent of the Company

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#	Section/ Rules	Description of document	Format	Place of maintaining document
9.	Section 94 of the Companies Act read with Rule 5 (2) and 15 (4) of the Companies (Management and Administration) Rules, 2014	Foreign register of members	Form no. MGT-3	Registrars & Transfer Agent of the Company
10.	Section 118 of the Companies Act read with Rule 25 (1)(f) of the Companies (Management and Administration) Rules, 2014	Minutes books of board meetings and general meetings	-	Registered Office or such place as Board may decide
11.	Section 170 of the Companies Act read with Rule 17 of the Companies (Appointment and Qualification of Directors) Rules, 2014	Register of Directors and Key Managerial Personnel	-	Registered Office
12.	Section 136 of the Companies Act read with Rule 3 of the Companies (Accounts) Rules, 2014	Books of Account in electronic mode		Servers accessible in India at all times
13.	Section 186 (9) of the Companies Act read with Rule 12 of the Companies (Meetings of Board and its Powers) Rules, 2014	Register of loans, guarantee, security and acquisition made by the company	Form no. MBP-2	Registered Office of the Company and shall be kept in the custody of the Company secretary of the Company
14.	Section 187(3) of the Companies Act read with Rule 14(1) & (3) of the Companies (Meetings of Board and its Powers) Rules, 2014	Register of Investments not held in its own name by the company	Form no. MBP-3	Registered Office of the Company and shall be kept in the custody of the Company secretary of the Company
15.	Section 189(1) and (3) of the Companies Act read with Rule 16(1) & (3) of the Companies (Meetings of Board and its Powers) Rules, 2014	Register of contracts with related party and contracts and bodies etc. in which directors are interested	Form no. MBP-4	Registered Office of the company and shall be kept in the custody of the Company secretary of the Company
16.	Section 239 of the Companies Act read with the Companies (Compromises,	Books and papers of a company which has been amalgamated	-	Registered Office

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#	Section/ Rules	Description of document	Format	Place of maintaining document
	Arrangements and Amalgamation) Rules, 2016	with, or whose shares have been acquired by, another company		
17.	Section 288 (2) of the Income Tax Act, 1961 read with Rule 2E(6) of the Income Tax Rules, 1962	Books of account audited by an accountant, as defined in Explanation to subsection (2) of section 288	-	Registered Office
18.	Press Releases	Press release shall include but shall not be limited to, any intimation given to the press regarding financial results, profits, meetings of the Board, general meetings, and overall performance of the Company	-	Registered Office

**ANNEXURE II | ILLUSTRATIVE LIST OF DOCUMENTS TO BE PRESERVED
FOR A SPECIFIC PERIOD**

#	Section/Rules	Description of document	Minimum retention period	Reference date / Place of maintaining document
1.	Section 13A of the Payment of Wages Act 1936	Employment records (Particulars of persons employed, wages paid, deductions made from such wages etc.)	3 years after the date of last entry	-
2.	Regulations 30(8), 46, 51(3) and 87B(5) of SEBI LODR Regulations	All events or information which have been disclosed to the stock exchange	5 years	From date of disclosure of information
3.	Section 73 /76 of the Companies Act read with Rule 14 (3) of the Companies (Acceptance of Deposits) Rules, 2014	Registers of Deposits	Period of not less than 8 years from the financial year in which the latest entry is made in the register	Registered Office
4.	Section 85 of the Companies Act read with Rule 10 (4) of the Companies (Registration of Charges) Rules, 2014	The instrument creating a charge or modification	Period of 8 years from the date of satisfaction of charge by the Company	Registered Office
5.	Section 88 of the Companies Act read with Rule 5 (2) and 15 (2) of the Companies (Management and Administration) Rules, 2014	Register of debenture holders including an index of the names in Form MGT 2	Period of 8 years from the date of redemption of debentures or securities, as the case may be, and shall be kept in the custody of the Company secretary of the Company or any other person authorized by the Board for such purpose	Registered Office of the Company / Registrars & Transfer Agent of the Company
6.	Section 94 of the Companies Act read	Foreign register of debenture holder in	Period of 8 years from the date of	Registered Office of the Company /

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#	Section/Rules	Description of document	Minimum retention period	Reference date / Place of maintaining document
	with Rule 5 (2) and 15 (2) of the Companies (Management and Administration) Rules, 2014	Form MGT 3	redemption of debentures or securities, as the case may be, and shall be kept in the custody of the Company secretary of the Company or any other person authorized by the Board for such Purpose	Registrars & Transfer Agent of the company
7.	Section 94 of the Companies Act read with Rule 15 (3) of the Companies (Management and Administration) Rules, 2014	Annual return and copies of all certificates and documents required to be annexed thereto in Form MGT 7	Period of 8years from the date of filing with the Registrar	Registered Office
8.	Section 184 of the Companies Act read with Rule 9 (3) of the Companies (Meetings of Board and its Powers) Rules, 2014.	Disclosures/ Notices by a director of his interest	Period of 8 years from the end of the financial year to which it relates	Registered Office
9.	Section 128(5) of the Companies Act	Books of Accounts Including vouchers relevant to any entry in such books of account	8 financial years preceding current financial year	Registered Office of the Company or at such other place in India
10.	Section 94 of the Companies Act read with Rule 15 of the Companies (Management and Administration) Rules, 2014	Copies of annual return	8 years from date of filling with the Registrar	Registered office of the Company
11.	Section 184 read with Rule 9 of the Companies (Meeting of the Board and its Powers) Rules, 2014	Disclosure of Interests in Other Entities	8 years from the end of the financial year to which it relates	Registered office of the Company

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#	Section/Rules	Description of document	Minimum retention period	Reference date / Place of maintaining document
12.	Section 173 and 174 of the Companies Act read with Rule 3 of the Companies (Meeting of the Board and its Powers) Rules, 2014	Draft minutes of the summary of decision taken during meeting	till the confirmation of the draft minutes	Registered office of the Company
13.	Rule 7 (3) of the Companies (Share Capital and Debentures) Rules, 2014	All books and documents relating to the issue of share certificates, including the blank forms of share certificates	Not less than 30 years and in case of disputed cases, shall be preserved permanently	Registrars & Transfer Agent of the Company
		All certificates surrendered to a Company shall immediately be defaced by stamping or printing the word "cancelled" in bold letters	May be destroyed after the expiry of 3 years from the date on which they are surrendered, under the authority of a resolution of the Board and in the presence of a person duly appointed by the Board in this behalf	Registrars & Transfer Agent of the Company
14.	Section 92D of the Income Tax Act, 1961 read with Rule 10D and 10DA of the Income Tax Rules, 1962	Information and documents under in relation to international transaction or specific domestic transaction	8 years from the relevant assessment year	Registered Office

REVISION HISTORY:

1. Version 1.0: August 14, 2025 (New Document)