

MAFATLAL INDUSTRIES LIMITED

PRESERVATION OF DOCUMENTS OR RECORDS/ ARCHIVAL POLICY

1. INTRODUCTION

Mafatlal Industries Limited (Hereinafter referred to as “Mafatlal” or “the Company”) is committed to maintaining transparency, accountability, and compliance with applicable legal and regulatory requirements. This Policy outlines the framework for the systematic management, retention, and disposal of documents and records in both physical and electronic formats. This policy ensures the safeguarding of vital information, facilitates efficient access to archived records, and supports the company’s operational, legal, and historical needs while aligning with industry’s best practices.

2. REGULATORY FRAMEWORK

Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (**‘Listing Regulations’**) requires listed entities to have a Policy on Preservation of documents approved by its Board of Directors, classifying the documents in at-least 2 categories as follows:

- a. Documents whose preservation shall be permanent in nature; and
- b. Documents with preservation period of not less than 8 years after completion of the relevant transactions.

It allows listed entities to keep documents specified in clause (a) and (b) in electronic mode.

As per applicable provisions of the Companies Act, 2013, as amended from time to time, and including the Rules/ Regulations/ Notifications/ Circulars enacted or issued thereunder (hereinafter collectively referred to as **“the Act”**) certain documents are required to be preserved permanently or up to a certain prescribed time.

3. SCOPE

This Policy is intended to establish guidelines for the maintenance, management and orderly maintenance of corporate records/ documents. The Company recognizes that all the documents, whether in physical or electronic mode, form an important and integral part of the Company's records. The preservation of documents is important in order to ensure immediate access to the records, its retrieval and authentication.

4. PURPOSE

The purpose of the policy is to facilitate the following:

- a. Identification of records that are to be maintained permanently or for any other shorter period of time.
- b. Deciding the mode of preservation of documents, whether in physical form or in electronic form.
- c. Retention of records for the periods required by applicable laws and regulations and for other business reasons for a period of time that will reasonably assure their availability when needed.
- d. Preservation of the confidentiality and security of records/ data.
- e. Destruction/ disposal of old records and documents.

5. DEFINITIONS

"Board of Directors" or "Board" shall mean the Board of Directors of the Company, as constituted from time to time and includes a Committee/ sub-committee, as may be constituted by the Board.

"Company" shall mean Mafatlal Industries Limited.

“Documents” refers to papers, records, files, tapes, notes, agreements, notices, agenda, circulars, advertisements, declarations, forms, minutes, registers, correspondences, challans, CDs, DVDs, electronic storage devices, audio/ video recordings or any other record required under or in order to comply with the requirements of any Applicable Law, whether issued, sent, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in Electronic Form.

“Electronic Form” means any electronic device such as servers, computer, laptop, compact disc, pen drive, 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.

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

Documents of permanent nature: The documents of a permanent nature 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, the Company shall also preserve all such modifications, amendments, additions, deletions in the documents permanently. **(Annexure — 1)**

Documents for a specified time period: The documents to be maintained and preserved for a specified time period after completion of the relevant transactions shall be preserved by the Company for the term not less than eight years after completion of the relevant transactions subject to the modifications, amendments, additions, deletions or any changes made therein from time to time. **(Annexure —2)**

6. PRESERVATION OF DOCUMENT IN ELECTRONIC MODE

As per SEBI (LODR) (Third Amendment) Regulations, 2024, Regulation 9(b) read with Regulation 46(2) sub-clause (oa), preservation of documents in electronic mode, audio recordings, video recordings (if applicable), and transcripts of post-earnings or quarterly calls, conducted either physically or digitally, shall be managed as follows:

- i. Audio recordings will be promptly uploaded to the company's website no later than 24 (twenty-four) hours or before the next day from the conclusion of such calls, whichever is earlier and shall remain accessible on the website of the listed entity for a minimum duration of 2 (two) years. Beyond this period, it shall be preserved in alignment with the entity's preservation policy, as outlined in clause (b) of Regulation 9.
- ii. Video recordings, if any, will be made available on the company's website within 48 (forty-eight) hours of the conclusion of such calls and shall remain accessible on the website of the listed entity for a minimum duration of 2 (two) years. Beyond this period, it shall be preserved in alignment with the entity's preservation policy, as outlined in clause (b) of Regulation 9.
- iii. Transcripts of these calls will be uploaded to the company's website and simultaneously submitted to recognized stock exchanges within 5 (five) working days of the conclusion of such calls, shall be hosted on the website of the listed entity for a minimum duration of 5 (five) years and subsequently preserved in accordance with the provisions of clause (b) of Regulation 9.

7. DESTRUCTION OF RECORDS

The records/ documents preserved shall be reviewed every year or according to the need of the respective departments.

The concerned Functional / Department / Group Head shall decide the records which are to be destroyed. A list containing details of records destroyed / disposed, date of disposal and

mode of disposal shall be maintained. The said list shall be in the custody of the Company Secretary and Compliance Officer of the Company.

8. SUSPENSION OF RECORDS DISPOSAL IN THE EVENT OF LITIGATION/ CLAIMS

In the event the Company is served with any notice for documents from any statutory authority or any litigation is commenced by or against the Company, then the disposal of documents including e-mail, which is related to the matter of notice/litigation, etc. shall be suspended until such time the matter is settled or resolved or disposed of. The Company Secretary and Compliance Officer shall immediately inform all employees of the Company for suspension of further disposal of Documents.

9. MODE OF PRESERVATION

Records/ documents may be preserved either physically or in Electronic Form. Electronic version(s) of all of the records are to be maintained within the Company's centralized electronic record software database, which is maintained by the IT Services Department.

10. AUTHENTICITY OF THE DOCUMENTS

The Company recognizes the critical importance of maintaining the authenticity and integrity of its documents. All documents, records, and information maintained by the Company shall be accurate, complete, and unaltered to ensure their authenticity and reliability for legal, regulatory, and business purposes. Any alteration, falsification or unauthorized modification of documents is strictly prohibited and may result in disciplinary action, including termination of employment or legal consequences.

11. COMPLIANCE AND VIOLATION

All employees are required to strictly adhere to this Policy in letter and spirit and any gross negligence or intentional violation would attract disciplinary action as per the Company's Policy.

12. REVIEW AND AMENDMENT TO THE POLICY

The policy should be reviewed periodically by the Top Management and recommendations of the amendment if any should be brought to the notice of the Board. The Top Management may also review the policy on document retention to comply with any local, state, central legislation that may be promulgated from time to time

13. EFFECTIVE DATE

The Company adopted the original policy effectively from 1st December 2015. Subsequently, the Board of Directors, at its meeting held on 4th April 2025, approved the replacement of the old policy with the revised version.

ANNEXURE — 1

Documents to be preserved permanently:

- (i) Registration Certificate.
- (ii) Memorandum and Articles of the Company.
- (iii) Applicable Statutory Registers required under applicable laws.
- (iv) Audited financial statements.
- (v) Permanent Account Number.
- (vi) Tax deduction account number.
- (vii) Agenda & Minutes of Board/ General/ Committee Meetings.
- (viii) Documents related to any property of the Company.
- (ix) Any other documents as may be required to maintain permanently in terms of applicable law(s), maintained and preserved from time to time.

ANNEXURE — 2

Documents with preservation period of not less than eight years after completion of relevant transaction:

- (i) Books of Accounts.
- (ii) Annual Return(s).
- (iii) All notices pertaining to disclosure of interest of directors.
- (iv) Applicable non-Statutory Registers/ Documents.
- (v) Instrument creating a charge or modification.
- (vi) The attendance register of Board & Committee Meetings
- (vii) Any other documents as may be required to maintain permanently in terms of applicable law(s), maintained and preserved from time to time.
