

POLICY ON PRESERVATION AND ARCHIVAL OF DOCUMENTS

OF

ORKLA INDIA LIMITED¹



Version	Approved By	Date of Approval
1.0	Board of Directors	September 02, 2025

¹Formerly known as “Orkla India Private Limited” and “MTR Foods Private Limited”

1. INTRODUCTION

Pursuant to Regulation 9, Regulation 30 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**"Listing Regulations"**), every listed company is required to formulate a policy on preservation and archival of documents (**"Policy"**) which must be approved by its Board of Directors (**"Board"**).

The Companies Act, 2013 (**"Act"**) and the rules made thereunder contains provisions for maintenance of various documents including documents, registers and records by the Companies; the place at which such documents are to be maintained and the period for preserving such documents.

In this context, the Board of Orkla India Limited (**"Company" or "Orkla India"**) has adopted this Policy with the objective of categorizing various documents, records and registers for the purpose of maintenance, preservation and archiving.

This Policy is effective from the date of listing of the equity shares of the Company on the stock exchange(s).

2. OBJECTIVE AND APPLICABILITY OF THE POLICY

Regulation 30(8) of the Listing Regulations requires the Company to disclose on its website all events or information communicated to the stock exchanges under the Listing Regulations, for a minimum period of five years and thereafter as per the archival policy of the Company.

In compliance with this requirement and Regulation 46 of the Listing Regulations, the Company has adopted this Policy to govern the archival of disclosures made on its website pertaining to events and information communicated to the stock exchanges under Regulation 30 of the Listing Regulations.

This Policy is also applicable to the information and documents which has been disclosed to the stock exchanges and published on the website of the Company.

3. DEFINITIONS

- 3.1 **"Document(s)"** refers to any papers, notes, agreements, notices, advertisements, requisitions, order, declarations, forms, correspondence, minutes, indices, registers and or any other record, that are 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 and does not include multiple or identical copies.
- 3.2 **"Electronic Record(s)"** means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000.
- 3.3 **"Electronic Form"** means on any 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.

3.4 “**Maintenance**” means keeping Documents, either physically or in Electronic Form.

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

4. DOCUMENTS TO BE ARCHIVED

This Policy aims to classify the Documents, records and registers of the Company either in physical form or electronic form as given herein:

- (i) to be preserved permanently in the Company’s records and
- (ii) to be preserved for a specific period of time

(i) Documents which are to be preserved permanently in the Company’s records:

The Company shall maintain the following documents on a permanent basis:

- a. Incorporation Documents
- b. The original signed and stamped Memorandum of Association and the Articles of Association of the Company
- c. Minutes of General Meetings, Board Meetings and various Committee Meetings
- d. Register of Members along with Index
- e. Foreign Register of Members, if any
- f. Register of loans, guarantee, security and acquisition made by the Company
- g. Register of investments not held in its own name by the Company, if any
- h. Register of contracts with related party and contracts and Bodies etc. in which directors are interested
- i. Register of Charges
- j. Registers of Renewed and duplicate share certificates
- k. Register of Directors and Key Managerial Personnel
- l. Merger Order(s) issued by Hon’ble High Court/National Company Law Tribunal.
- m. Approval(s) and Product Registration & license(s) received from Statutory Authorities, Central & State Government(s)
- n. Intellectual Property Documents shall include, but shall not be limited to Copyrights, Trademarks, Patents, and Industrial Designs. Intellectual Property Rights Documents that are owned by the Company shall be retained by the Company permanently.
- o. Preservation and safe custody of all books and documents relating to the issue of share certificates, including the blank forms of share certificates for a period of 30 years, and in case of disputed cases, permanently.

(ii) Documents which are to be maintained on website of the Company for a minimum period of five (5) years:

- a. Disclosure of all events and information provided to the Stock Exchanges as per the Listing Regulations
- b. Investor Presentation and audio video recordings/ transcripts of earnings / quarterly calls conducted physically or through electronic means.
- c. Press Releases.

(iii) Documents which are to be maintained for at least eight financial years:

- a. Books of account together with the vouchers relevant to any entry in such books of account
- b. Register of Debenture holders (including Foreign Register of Debentures) or Register for any other Securities issued by the Company
- c. Copies of all Annual Returns
- d. E-forms filed with the Registrar of Companies
- e. Disclosure of Interest received from the Directors of the Company in the manner prescribed
- f. Attendance Registers, Notices, Agenda, Notes on Agenda and other related papers of General Meetings, Board Meetings and various Committee Meetings
- g. Instrument creating a Charge or modifying a Charge, if any
- h. Changes to the Memorandum of Association and the Articles of Association, if any
- i. Register of deposits accepted or renewed, if any
- j. Tax Records - Tax records including, but not limited to documents concerning tax assessment, tax filings, proof of deductions, tax returns, appeal preferred against any claim made by the relevant tax Authorities, shall be maintained for a period of 8 years or for a period of 8 years after a final Order has been received with respect to any matter which was preferred for appeal, as the case may be
- k. Employment /Personnel Record should be retained for a period of eight (8) years following cessation of employment in case of employees of the Company.
- l. Relevant marketing and sales documents
- m. Legal documents including but not limited to contracts, legal opinions, pleadings, Orders passed by any court or tribunal, Judgments, Interim Orders, Documents relating to cases pending in any Court or Tribunal or any other Authority empowered to give a decision on any matter, Awards, Documents relating to property matters.
- n. Structured Digital Database as per SEBI (Prohibition of Insider Trading) Regulations, 2015 ("**Insider Trading Regulations**"), after completion of the relevant transactions and in the event of receipt of any information from any regulator / SEBI regarding any investigation or enforcement proceedings, the relevant information in the structured digital database shall be preserved till the completion of such proceedings. However, the disclosures made under Chapter III of the Insider Trading Regulations shall be preserved for a minimum period of five years.

5. ARCHIVAL POLICY

In accordance with the provisions of the aforesaid Listing Regulations, the Company shall ensure that

all the relevant information shall be hosted on the Company's website as specified under clause 4 (ii) above, for a period of five years. Subsequently, such disclosures shall be removed from the Company's website. Thereafter the same shall be archived so as to be available for retrieval for a further period of three years by storing the same on suitable media. Thereafter the said information, documents, records may be destroyed as per the policy on preservation of the documents. After the Preservation Period, such archives would be deleted or removed after obtaining approval of the Chief Financial Officer or Company Secretary.

All information required to be uploaded on the Company's website in pursuance of any other statute, legislation or regulation shall be hosted on the Company's website, in the form, manner and for such period as may be mandated by that statute, legislation or regulation etc.

In cases where the concerned statute, legislation or regulation does not prescribe any period, the required data shall be hosted on the website for a minimum period of one year from the date of uploading or more if deemed necessary by the Chief Financial Officer or Company Secretary.

The Company Secretary or Chief Financial Officer shall have the discretion to host any of such documents/information on the website of the Company for such additional period as they deem fit on a case-to-case basis.

Any information, form, return, document etc. disclosed on the website, may be removed/ deleted from the website after such disclosure period.

6. MODE OF MAINTENANCE

The Company shall maintain these Documents either in physical or electronic mode. The applicable provisions of law, rules and regulations with regard to electronic maintenance of Documents shall be adhered to. All the records shall be maintained as per the prescribed formats, if any, as amended from time-to-time under the various rules and regulations.

7. DISPOSAL AND DESTRUCTION OF RECORDS

After the expiry of the statutory retention period, the preserved Documents may be destroyed. Destruction of Documents as a normal administrative practice shall be followed for the records which are duplicate/unimportant/irrelevant. Any destruction of records, will be done as per prescribed standard operating procedures under supervision of the compliance officer of the Company.

This applies to both physical and Electronic Documents. The Documents may be destroyed as follows:

- a. Recycle non-confidential paper records;
- b. Shred, or otherwise render unreadable, confidential paper records; or
- c. Delete or destroy electronically stored data.

8. SAFEKEEPING OF RECORDS

The Company maintains a business continuity plan (“**BCP**”) designed to ensure safety of staff as well as members of the public, safeguard the documents and records and to enable a return to normal operating with minimal disruption. Detailed procedures for responding to an incident are part of the BCP.

In the event of major incident, the priority is the safety of the people, followed by immediate action to rescue or prevent further damage to the records. Depending on the immediate threat, emergency response and recovery actions will take precedence over all other Company activities.

The Company has made appropriate provision for the backup of its digital collections, including the provision of offsite security copies. The backup copies are actively maintained to ensure their continued viability. The Company's BCP ensures that the digital collections and technical infrastructure required to manage and access them can be restored in the event of an emergency.

9. AMENDMENTS AND REVIEW

The Board reserves the right to modify or amend this Policy as deemed necessary.

This Policy will be periodically reviewed and amended based on any changes in the laws, rules and regulations applicable to the Company from time to time or changes in internal processes.

In the event of any inconsistency between this Policy and applicable laws, the provisions of the applicable laws shall prevail.

10. DISSEMINATION OF POLICY

This Policy shall be hosted on the website of the Company.
