MAHALAXMI RUBTECH LIMITED
(CIN: L25190GJ1991PLC016327)

POLICY FOR PRESERVATION OF DOCUMENTS (PHYSICALLY OR ELECTRONIC)

Reviewed & Approved by Board of Directors on: April 1, 2026

1. Preamble

Mahalaxmi Rubtech Limited is one of the leading Textiles Processing and Polymer based Technical Textile manufacturing Company, delivering superior and sustainable value to all our customers, business partners, shareholders, employee, workers and host community. It has separate and multiple plants for said facilities in Gujarat.

2. Purpose

The Securities and Exchange Board of India has formulated the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 by consolidating into one single document across various types of securities listed on Stock Exchanges.

Pursuant to Regulation 9 of the said Listing Regulations, every listed company is required to formulate a Policy for preservation of documents (physically or electronic) either permanently or up to 8 years.

A purpose to set up a document retention policy that details how information should be created, obtained, used and how it should be saved and stored. The idea is to ensure that records are retained in an orderly way and in an accessible format so they can be retrieved easily, quickly. The policy should also provide for regular identification and destruction or disposal of information that no longer serves a useful business purpose.

3. Effectiveness

This Policy shall be effective from April 1, 2026.

4. Definitions

Capitalized terms used but not defined herein shall have the same meaning as assigned thereto in the Listing Regulations, the Securities and Exchange Board of India Act, 1992, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 or the Companies Act, 2013 and rules and regulations made thereunder or any other applicable laws or regulations, as the case may be.

"Act" means the Securities Exchange Board of India Act, 1992 (15 of 1992).

"Board" means Board of Directors of the Company.

"CFO" means Chief Financial Officer as defined in Section 2(19) of the Companies Act, 2013.

"Company Secretary" means the company secretary of the Company appointed in terms of the resolution passed by the Board of the Company in compliance of the provisions of the Companies Act, 2013.

"Company" or **"MRT"** means Mahalaxmi Rubtech Limited.

"Compliance Officer" means Company Secretary of the Company or any other senior officer, designated so from time to time and reporting to the Board, who is financially literate and is capable of appreciating requirements for legal and regulatory compliance under the SEBI Insider Regulations, and who shall be responsible for compliance of policies, procedures, maintenance of records, monitoring adherence to the rules for the preservation of Unpublished Price Sensitive Information, monitoring of trades and the implementation of the codes specified in SEBI Insider Regulations under the overall supervision of the Board of the Company.

"Director" means a member of the Board of Directors of the Company.

"Investor" means analyst, research personnel, securities market professional, individual, institutional investor or potential investor.

"Managing Director" means managing director as defined in Section 2(54) of the Companies Act, 2013.

"Officer" means officer as defined in Section 2(59) of the Companies Act, 2013.

"SEBI Insider Regulations" shall mean the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and any amendments thereto.

"SEBI" means the Securities and Exchange Board of India.

"Key Managerial Personnel" means key managerial personnel as defined in sub-section (51) of section 2 of the Companies Act, 2013.

"Listed Entity" means an entity which has listed, on a recognized stock exchange(s), the designated securities issued by it or designated securities issued under schemes managed by it, in accordance with the listing agreement entered into between the entity and the recognized stock exchange(s);

"Specified Securities" means 'equity shares' and 'convertible securities' as defined under clause (zj) of sub-regulation (1) of regulation 2 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;

5. Retention of Documents

The records of Company (hereinafter, the "Company") are important assets. Records include essentially all records whether paper or electronic.

A record may be as obvious as a

- memorandum,
- an e-mail,
- a contract,
- plans,

Pursuant to the Listing Regulations, 2015, Company requires to maintain certain types of corporate records, usually for a specified period of time. Failure to retain those records for those minimum periods could raise penalties and fines.

The Company expects all employees to fully comply with any published records retention or destruction policies and schedules, provided that all employees should note the following general exception to any stated destruction schedule.

The Company records are relevant to litigation or potential litigation (e.g., a dispute that could result in litigation), then it must preserve those records until Legal Counsel determines the records are no longer needed. From time to time, the Company will establish retention or destruction policies or schedules for specific categories of records in order to ensure legal compliance, and also to accomplish other objectives such as preserving intellectual property and cost management.

Several categories of documents that bear special consideration are identified below. While minimum retention periods are suggested, the retention of the documents identified below and of documents not included in the identified categories below should be determined primarily by the application of the general guidelines affecting document retention identified above, as well as any other pertinent factors.

(a) Tax Records: Tax records include but may not be limited to documents concerning payroll, expenses, proof of deductions, business costs and accounting procedures, and other documents concerning the Company's revenues. Tax records should be retained for at least Eight years from the date of filing the applicable return.

(b) Employment Records/Personnel Records: Statutes of law require the Company to keep certain recruitment, employment and personnel information. The Company should also keep personnel files that reflect performance reviews and any complaints brought against the Company or individual employees under applicable state and federal statutes. The Company should also keep all final memoranda and correspondence reflecting performance reviews and actions taken by or against

personnel in the employee's personnel file. Employment and personnel records should be retained for Eight years.

(c) Board and Board Committee Materials: Minutes of meetings should be retained in perpetuity in the Company's minute book. A clean copy of all Board and Board Committee materials should be kept for no less than Eight years by the Company.

(d) Press Releases/Public Filings: The Company should retain permanent copies of all press releases and publicly filed documents under the theory that the Company should have its own copy to test the accuracy of any document a member of the public can theoretically produce against the Company.

(e) Legal Files: Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of ten years.

(f) Marketing and Sales Documents: The Company should keep final copies of marketing and sales documents for the same period of time that it keeps other corporate files, generally Eight years.

(g) Specific Project-Related Documents: Project documents should be kept in one location so that they are accessible as needed once the project has been completed. Documents retained should include contracts, drawings, specifications, calculations, reports, design criteria and standards, meeting minutes, submittal and substitution logs, schedules, manufacturers' warranties, telephone records, product research, site visit reports, all correspondence including but not limited to correspondence with contractors, owners, vendors, agencies or consultants, change orders, advisory letters, photographs and close-out documentation. Such project documentation should generally be maintained for a period of at least ten years.

(h) Development/Intellectual Property and Trade Secrets: Development documents are often subject to intellectual property protection in their final form (e.g. patents and copyrights). The documents detailing the development process are often also of value to the Company and are protected as a trade secret where the Company:

(i) derives independent economic value from the secrecy of the information; and

(ii) the Company has taken affirmative steps to keep the information confidential. The Company should keep all documents designated as containing trade secret information for at least the life of the trade secret.

(i) Contracts: Final, executed copies of all contracts entered into by the Company should be retained. As noted in (g), the Company should retain copies of final project agreements for at least ten years. The Company should retain copies of other final contracts for at least eight years beyond the life of the agreement, and longer in the case of publicly filed contracts, or as noted elsewhere in this Document Retention Policy.

(j) Electronic Mail: E-mail that needs to be saved should be either:

(i) downloaded to a computer file and kept electronically or on disk as a separate file; or

(ii) printed in hard copy and kept in the appropriate file.

The retention period for electronic mail depends upon the subject matter of the e-mail, as covered elsewhere in this policy.

6. Modification and Amendments

The Board reserves all right to modify and/or amend this Policy at any time. This Policy and subsequent amendment(s) thereto, shall be promptly intimated to the Board.

7. Other requirements

The Company shall ensure the compliance of other application provisions of SEBI Listing Regulations in this regard.

This Policy for Preservation of Documents (Physically or Electronic)and any amendment thereof shall also be published on the official website of Mahalaxmi Rubtech Limited, i.e. www.mrtglobal.com

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