

BONFIGLIOLI TRANSMISSIONS LIMITED	Version No.	01
CIN: U29309TN1998PLC040717	Prepared by	Secretarial Department
Registered Office: Plot No. AC7-AC11, SIDCO Industrial Estate, Thirumudivakkam, Kancheepuram, , Tamil Nadu, India, 600 132	Effective date	February 5, 2026
	Last Amendment on	-

POLICY ON PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY

1. Preface

The Board of Directors (**the “Board”**) of Bonfiglioli Transmissions Limited (**the “Company”**) has adopted the following policy with regard to preservation and archival of Documents. Regulation 9 of the Securities Exchange Board of India (**“SEBI”**) (Listing Obligation and Disclosure Requirements) Regulations, 2015 (the **“SEBI Listing Regulations”**) requires the Company to frame a policy on preservation of documents. Further, Regulation 30(8) of the SEBI Listing Regulations requires the Company to frame a policy on website disclosure and archival of such disclosures.

As per Regulation 9 of the SEBI Listing Regulations, the listed entity shall have a policy for preservation of documents, approved by its Board, classifying them in at least two categories i.e. (a) documents whose preservation shall be permanent in nature; and (b) documents with preservation period of not less than eight years after completion of the relevant transactions. The listed entity may keep such documents in electronic mode. The policy has been approved by the Board in its meeting held on February 5, 2026.

2. Effective Date:

The policy shall be effective from February 5, 2026.

3. Purpose of the policy

This policy sets the standard for classifying, managing and storing of records of the Company. The purpose of this policy is to establish a framework for effective record management and the process for subsequent archival of such records.

4. Definitions

“Applicable Law” means any law, rules, regulations, circulars, guidelines or standards under which the preservation or archival of the Documents has been prescribed.

“Archive/archiving” is the process of transferring records to a repository managed by personnel specialized in storing, appraising, conserving and authorizing access to the records entrusted. Archiving allows for future retrieval and use of information. Archiving serves two main functions: conserving evidence in case of a legal claim or audit and preserving the historical memory and proof of an activity.

“Board” in relation to the Company, means the collective body of the directors of the Company.

“**Company**” means Bonfiglioli Transmissions Limited.

“**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 accessible to the Company.

“**Records / Documents**” includes and contains all relevant information relating to the Company and necessary documentations required to be maintained under the Applicable Law.

“**Policy**” means this policy on preservation of documents and archival policy and as may be amended from time to time.

“**SEBI Listing Regulations**” mean SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any modifications, clarifications, circulars or re-enactment thereof.

Any other term not defined herein shall have the same meaning as defined in the Companies Act, 2013, the SEBI Listing Regulations or any other applicable law or regulation to the extent applicable to the Company.

5. Type of Documents and Time Period for Preservation

The company shall maintain and preserve documents as specified hereunder:

Category (A):

The documents of a permanent nature (listed in **Annexure-1**) shall be maintained and preserved permanently by the Company subject to the modifications, amendments, addition, deletion or any changes made therein from time to time.

Provided that all such modifications, amendments, addition or deletion in the documents shall also be preserved permanently by the Company.

Category (B):

The documents of the company to be maintained and preserved for specified time period after completion of the relevant transactions (listed in **Annexure-2**) 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, addition, deletion or any changes made therein from time to time.

Provided that all such modifications, amendments, addition or deletion in the documents shall also be preserved for a term not less than eight years.

For the purpose of this policy, document may include the following:

1. ‘books and papers’ as defined in clause 12 of section 2 of the Companies Act, 2013;
2. ‘books of accounts’ as defined in clause 13 of section 2 of the Companies Act, 2013;
3. ‘documents’ as defined in clause 36 of section 2 of the Companies Act, 2013;
4. ‘register of company’ as defined in clause 74 of section 2 of the Companies Act, 2013;

Further, the company may as it deems fit and possible from time to time maintain above mentioned documents in electronic form to the extent possible.

Notwithstanding anything contained in this policy in case of dispute with tax authorities or government authorities, records and documents relating to dispute will be preserved till the settlement of dispute or eight years whichever is later.

Category (C):

In addition to the documents mentioned in Category 'A' and 'B' above, other documents, certificates, forms, statutory registers, records, etc. which are required to be mandatorily maintained and preserved shall be preserved for a stipulated period of time as per the existing rules/ procedures/ practices of the Company or as per the applicable statutory/ regulatory provisions in this regard.

6. Roles & Responsibility

The heads of respective departments of the Company shall be responsible for preservation of the documents in terms of this policy, in respect of the areas of operations falling under the charge of each of them.

7. Destructions of Documents

Unless required to be preserved for a particular purpose like litigation or regulatory directive and upon expiration of the statutory retention period as per applicable laws and/or SEBI Listing Regulations, the preserved documents may be destroyed in such mode under the instructions approved by the Board / concerned functional director/ head of the department. The Board shall review, at least once in every three years, the list of documents that may be destroyed. The destruction of documents applies to both physical and electronic documents. The documents may be destroyed as follows:

- (i) Recycle non-confidential paper records;
- (ii) Shred or otherwise render unreadable confidential paper records; or
- (iii) Delete or destroy electronically stored data.

The Company shall maintain a register of records and documents destroyed, containing the particulars of the documents destroyed, the year to which it pertains, mode of destruction etc., each entry in this register shall be verified by the Board / concerned functional director/ head of the department.

The concerned employee shall be responsible for taking into account the potential impact on the preservation/destruction of the documents in their work area and their decision to retain/preserve/destroy documents pertaining to their area of work.

8. General

Notwithstanding anything contained in this policy, the Company shall ensure compliance with any additional requirements as may be prescribed under any laws/regulations either existing or arising out of any amendment to such laws/regulations or otherwise and applicable to the Company, from time to time.

9. Amendment and Updatons

This policy will be reviewed periodically by the Board/ committee as may be deemed necessary and subject to the necessary approvals of the Board in cases of material changes to the policy.

Notwithstanding the above, this Policy will stand amended to the extent of any change in applicable law, including any amendment to the SEBI Listing Regulations, without any action from the Company or approval of the shareholders of the Company.

10. Interpretation

In case of any subsequent changes in the provisions of the aforementioned statutes, the statutes would prevail over the policy and the provisions in the policy would be modified in due course to make it consistent with prevailing law. Any subsequent amendment/modification in SEBI Listing Regulations, Act and/or applicable laws in this regard shall automatically apply to this policy.

11. Dissemination of Policy

The Policy, as amended from time to time, shall be placed on the website of the Company on www.bonfiglioli.in.

Annexure I:

Documents whose preservation shall be permanent in nature:

The following documents shall be maintained and preserved permanently by the Company. All modifications, amendments, additions, deletions to the said documents shall also be preserved permanently by the Company.

- (a) Registration certificates;
- (b) Statutory registers required under applicable laws;
- (c) Polices, charters and codes of the company;
- (d) Minutes of the Board meetings and Board committees as prescribed by the “Secretarial Standard-1 on Meetings of Board of Directors” issued by the Institute of Company Secretaries of India;
- (e) Minutes of general meetings (including AGMs) as prescribed by the “Secretarial Standard-2 on General Meetings” issued by the Institute of Company Secretaries of India;
- (f) Register of directors and key managerial personnel;

- (g) Register of renewed and duplicate share certificates;
- (h) Register of charges;
- (i) Register of members along with the index (Form MGT-1);
- (j) Register u/s 186 of the Companies Act, 2013 (loan/ guarantee/ security or making an acquisition of securities) Form MBP-2;
- (k) Register u/s 187 of the Companies Act, 2013 (investment held in the name of any other person) Form MBP-3;
- (l) Register u/s 189 of the Companies Act, 2013 (register of contracts or arrangements in which directors are interested as per section 184 & 188 of the Companies Act, 2013);
- (m) Property card, ownership, records issued by government authority;
- (n) The original signed and stamped memorandum of association and the articles of association of the Company;
- (o) Material agreements/ contracts, which, even if terminated, may have an impact on business; and
- (p) Orders/judgement issued by courts/statutory bodies and other background documents relevant for understanding such orders.

Any other document, certificates, statutory registers that may be required to preserved permanently in terms the Companies Act, 2013 and/ or SEBI Listing Regulations.

Annexure 2:

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

The following documents shall be maintained and preserved for a term not less than eight years after completion of the relevant transactions. All modifications, amendments, additions, deletions to the said documents shall also be preserved for a term not less than eight years.

- (q) Documents/information furnished to stock exchanges including information submitted in compliance of SEBI Listing Regulations, as amended from time to time, shall be preserved for a minimum period of eight years from the end of the financial year in which the documents/information is furnished;
- (r) Books of accounts;
- (s) Annual returns (copies of all certificates and documents required to be annexed thereto) as per Companies Act, 2013;
- (t) Office copies of notices, agenda, notes on agenda of board meetings and board committees and other related papers shall be preserved for as long as they remain current or for eight

financial years, whichever is later and may be destroyed thereafter with the approval of the Board, as prescribed by the “Secretarial Standard-1 on Meetings of Board of Directors” issued by the Institute of Company Secretaries of India;

- (u) Disclosure of interest received from directors of the Company in the manner prescribed;
- (v) Instrument creating a charge or modifying a charge;
- (w) Changes to the memorandum and articles of association of the Company;
- (x) Employment record for the employees of the Company;
- (y) Office copies of notices, scrutinizer’s report and related papers regarding general meetings (including AGM) shall be preserved for as long as they remain current or for eight financial years, whichever is later and may be destroyed thereafter with the approval of the Board, as prescribed by the “Secretarial Standard-2 on General Meetings” issued by the Institute of Company Secretaries of India;
- (z) Attendance register for board meeting and recording of attendance of meetings through electronic mode for eight financial years and may be destroyed thereafter with the approval of the Board, as prescribed by the “Secretarial Standard-1 on Meetings of Board of Directors” issued by the Institute of Company Secretaries of India;
- (aa) Documents as are required to be maintained under relevant laws relating to direct and indirect taxes;
- (bb) Marketing documents;
- (cc) Press releases; and
- (dd) Legal documents including but not limited to contracts, legal opinions, orders passed by various courts and tribunals, documents relating to cases pending in any court, tribunal or authority.

Any other document, certificates, statutory registers which may be required to be maintained and preserved for not less than eight years after completion of the relevant transaction under the Companies Act, 2013 and/or SEBI Listing Regulations.
