



Date: August 14, 2024

Ref no. SLL/SE/17-2024

To, National Stock Exchange of India Limited ("NSE") Listing Department Exchange Plaza, C-1 Block G, Bandra Kurla Complex Bandra [E], Mumbai – 400051	To, BSE Limited ("BSE") Listing Department Corporate Relationship Department Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001
NSE Scrip Symbol: STANLEY	BSE Scrip Code: 544202
ISIN: INE01A001028	ISIN: INE01A001028

SUB.: OUTCOME OF BOARD MEETING PURSUANT TO REGULATION 30 (DISCLOSURE OF EVENT AND INFORMATION)- SEBI (LODR), 2015

Dear Sir/ Madam,

In compliance with Regulations 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s), amendment(s) or reenactment(s) thereof for the time being in force), this is to inform you that the Board of Directors of the Company at their meeting held today i.e. Wednesday, August 14, 2024, has, inter alia, considered and approved:

1. The standalone and consolidated unaudited financial results of the Company along with limited review report for the quarter ended 30th June 2024. The copies of unaudited financial results (standalone & consolidated) along with the limited review report are enclosed as **'Annexure-A'**.
2. The Appointment of Mrs. Sonakshi Sunil as Additional Director of the company and member of NRC.

The disclosures as required under Regulation 30 read with Schedule III of the SEBI (LODR) Regulations, 2015 and SEBI Circular no. SEBI/ HO/ CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is also annexed herewith as **'Annexure-B'**.

3. The Amended policy on Preservation of Document of the company. The amended policy is enclosed as **'Annexure-C'**.

The meeting of the Board of Directors commenced at 4:35 p.m. and concluded at 06:15 p.m.

We request you to kindly take this on your record.

Thanking You,

For Stanley Lifestyles Limited

Akash Shetty
Company Secretary and Compliance Officer
M. No.11314

Stanley Lifestyles Limited

Registered Office: SY No. 16/2 and 16/3 Part, Hosur Road, Veerasandra village, Attibete Hobli, Anekal Taluk, Bangalore, Karnataka-560100

CIN: U19116KA2007PLC044090 | **Phone:** 080 6895 7200 | **E-mail:** compliance@stanleylifestyles.com | **Website:** www.stanleylifestyles.com

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Annexure- A

Stanley Lifestyles Limited

Registered Office: SY No. 16/2 and 16/3 Part, Hosur Road, Veerasandra village, Attibete Hobli, Anekal Taluk, Bangalore, Karnataka-560100

CIN: U19116KA2007PLC044090 | **Phone:** 080 6895 7200 | **E-mail:** compliance@stanleylifestyles.com | **Website:** www.stanleylifestyles.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF STANLEY LIFESTYLES LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **STANLEY LIFESTYLES LIMITED** ("the Company"), for the quarter ended June 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. As stated in Note 6 of the Statement, financial information relating to the quarter ended June 30, 2023, as reported in the accompanying Statement have been prepared by the Management of the Company from the books of accounts and approved by the Company's Board of Directors but have not been subjected to review or audited by us.

Our report on the Statement is not modified in respect of the above matter.

For DELOITTE HASKINS & SELLS LLP
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)


Sandeep Kukreja
Partner
(Membership No. 220411)
UDIN: 24220411BKERNH6829

Date: August 14, 2024
Place: Bengaluru

**STANLEY LIFESTYLES LIMITED**

CIN:U19116KA2007PLC044090

Registered Office: SY No. 16/2 and 16/3 part, Hosur road, Veerasandra village, Attibele, Hobli, Anekal Taluk
Bangalore, Karnataka- 560100

Rs. in Millions

Particulars	Quarter ended			Year ended
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
	Unaudited	Unaudited (Refer Note 5)	Unaudited (Refer Note 6)	Audited
1 INCOME				
(a) Revenue from operations	495	586	517	2,313
(b) Other income	38	45	69	196
Total income	533	631	586	2,509
2 EXPENSES				
(a) Cost of materials consumed	292	347	356	1,446
(b) Purchase of traded goods	-	-	-	0
(c) Changes in inventories of finished goods and work-in-progress	(8)	7	(22)	19
(d) Employee benefits expense	65	70	61	257
(e) Finance costs	20	17	13	61
(f) Depreciation and amortisation expense	28	28	26	108
(g) Other expenses	90	114	112	398
Total expenses	487	583	546	2,289
3 Profit before tax	46	48	40	220
4 Tax expense				
(a) Current tax	11	9	10	54
(b) Deferred tax charge/(credit)	(0)	3	1	6
(c) Short/(excess) provision of tax relating to earlier years	-	1	-	3
Total tax expense	11	13	11	63
5 Profit for the period/year	35	35	29	157
6 Other comprehensive income/(loss) (OCI)				
Items that will not be reclassified to profit or loss in subsequent periods				
Re-measurement gains/(losses) on defined benefit plans	1	0	(0)	(2)
Income tax effect on above	(0)	-	0	0
Total other comprehensive income/(loss), net of taxes	1	0	(0)	(2)
7 Total comprehensive income for the period/year	36	35	29	155
8 Paid up equity share capital (Face value of Re. 2 each)	114	103	103	103
9 Other equity				1,891
10 Earnings per equity share in Rs. (nominal value per share Re. 2)**				
(a) Basic	0.68	0.68	0.56	3.04
(b) Diluted	0.67	0.67	0.56	3.03

**Not annualised for interim periods

See accompanying notes to the standalone financial results



Notes to the Standalone Unaudited Financial Results:-

- The Company's equity shares have been listed on Bombay Stock Exchange Limited (" BSE") and on National Stock Exchange of India Limited ("NSE") on June 28, 2024 by completing Initial Public Offering of 14,553,508 equity shares of face value of Rs. 2 each at an issue price of Rs 369 per equity share, consisting of an offer for sale of 9,133,454 equity shares by selling shareholders and fresh issue of 5,420,054 equity shares. Accordingly, the above Statement of Standalone Financial Results for the quarter ended June 30, 2024 ("Statement") are drawn up in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, ("Listing Requirements") as amended.
- The Standalone Financial Results of Stanley Lifestyles Limited ("the Company") for the quarter ended June 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on August 14, 2024 and have been reviewed by the statutory auditors of the Company.
- The Standalone Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The primary reporting of the Company has been made on the basis of Business Segments. The Company has a single business segment as defined in Indian Accounting Standard (Ind AS) 108 on Segment Reporting, namely business of manufacturing and trading of furniture and leather products. The Managing Director of the Company allocates and assess the performance of the Company and is the chief operating decision maker (CODM). The CODM monitors the operating results of the business as a single segment, hence no separate segment need to be considered.
- The figures for the quarter ended March 31, 2024 as reported in these standalone financial results are the balancing figures between audited figures in respect of the full financial year and the audited year-to-date figures up to the end of the third quarter of the said financial year.
- The corresponding figures for the quarter ended June 30, 2023 included in the standalone financial results were not subject to audit/review by the Statutory Auditors. However, the Management has exercised necessary diligence to ensure that the financial results for this period provide a true and fair view of the Company's affairs.
- The Company has received an amount of Rs. 1,810.85 Million (net off estimated IPO expense of Rs 189.15 Million) from proceeds out of fresh issue of equity shares. The utilization of the net IPO proceeds is summarized as below:

Objects of the issue as per Prospectus	(Rs. In Millions)		
	Amount to be utilized as per prospectus	Utilization up to June 30, 2024	Un-utilized amount as on June 30, 2024
1. Investment in certain subsidiaries, having retail operations for: a. opening of new stores by such subsidiaries b. opening the anchor stores by such subsidiaries c. renovation of the existing stores by such subsidiaries	1,401.57	-	1,401.57
2. Funding the capital expenditure requirements for purchase of new machinery and equipment by the Company and it's material subsidiary, Stanley OEM Sofas Limited	66.59	-	66.59
3. General corporate purposes	342.69	-	342.69
Total	1,810.85	-	1,810.85

- The Code on Social Security, 2020 ("Code") relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period when the Code becomes effective.
- All amounts disclosed in standalone financial results and notes have been rounded off to the nearest million, unless otherwise stated.
- The standalone financial results and notes are also available on the websites of the Stock Exchange viz. www.bseindia.com and www.nseindia.com and also on the website of the Company viz. www.stanleylifestyles.com.

For and on behalf of the Board of Directors of
Stanley Lifestyles
Limited


Sunil Suresh
Managing Director

Place: Bengaluru
Date: August 14, 2024



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF STANLEY LIFESTYLES LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **STANLEY LIFESTYLES LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2024 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
 1. Stanley Lifestyles Limited, the Parent
 2. Stanley Retail Limited, Wholly owned subsidiary
 3. Stanley OEM Sofas Limited, Wholly owned subsidiary
 4. ABS Seating Private Limited, Subsidiary
 5. Shrasta Décor Private Limited, Step-down subsidiary
 6. Staras Seating Private Limited, Step-down subsidiary
 7. Sana Lifestyles Limited, Step-down subsidiary
 8. Scheek Home Interiors Limited, Step-down subsidiary
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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Deloitte Haskins & Sells LLP

6. We did not review the interim financial information of two subsidiaries included in the consolidated unaudited financial results, whose interim financial information reflect total revenues of Rs. 63 million for the quarter ended June 30, 2024, total net loss after tax of Rs. 0.20 million for the quarter ended June 30, 2024 and total comprehensive loss of Rs 0.10 million for the quarter ended June 30, 2024, as considered in the Statement. This interim financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of this matter.

7. As stated in Note 7 of the Statement, consolidated financial information relating to the quarter ended June 30, 2023, as reported in the accompanying Statement have been prepared by the Management from the books of accounts and approved by the Parent's Board of Directors but have not been subjected to review or audited by us. Our report on the Statement is not modified in respect of this matter.

For **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)



Sandeep Kukreja
Partner
(Membership No. 220411)
UDIN: 24220411BKERNI2951

Place: Bengaluru
Date: August 14, 2024



STANLEY LIFESTYLES LIMITED
CIN:U19116KA2007PLC044090

Registered Office: SY No. 16/2 and 16/3 part, Hosur road, Veerasandra village, Attibele, Hobli, Anekal Taluk
Bangalore, Karnataka- 560100

Rs. in Millions

Particulars	Quarter ended			Year ended
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
	Unaudited	Unaudited (Refer Note 6)	Unaudited (Refer Note 7)	Audited
1 INCOME				
(a) Revenue from operations	1,007	1,192	959	4,325
(b) Other income	17	23	20	113
Total income	1,024	1,215	979	4,438
2 EXPENSES				
(a) Cost of materials consumed	347	359	435	1,743
(b) Purchase of traded goods	52	121	94	360
(c) Changes in inventories of finished goods and work-in-progress	73	39	(71)	(110)
(e) Employee benefits expense	141	150	136	572
(f) Finance costs	53	48	44	191
(g) Depreciation and amortisation expense	107	104	89	381
(h) Other expenses	193	252	205	911
Total expenses	966	1,073	932	4,048
3 Profit before tax	58	142	47	390
4 Tax expense				
(a) Current tax	23	34	17	120
(b) Deferred tax charge/(credit)	(3)	4	(4)	(21)
(c) Short/(excess) provision of tax relating to earlier years	-	1	(1)	0
Total tax expense	20	39	12	99
5 Profit for the period/year	38	103	35	291
6 Other comprehensive income/(loss) (OCI)				
Items that will not be reclassified to profit or loss in subsequent periods				
Re-measurement gains/(losses) on defined benefit plans	3	0	(1)	(2)
Income tax effect on above	(1)	0	0	1
Total other comprehensive income/(loss), net of taxes	2	0	(1)	(1)
7 Total comprehensive income for the period/year	40	103	34	290
8 Profit for the period/year attributable to:				
Equity shareholders of the Holding Company	38	102	38	301
Non-controlling interest	0	1	(3)	(10)
	38	103	35	291
9 Other comprehensive income/(loss) (OCI) attributable to:				
Equity shareholders of the Holding Company	2	0	(1)	(1)
Non-controlling interest	0	0	(0)	(0)
	2	0	(1)	(1)
10 Total comprehensive income for the period/year attributable to:				
Equity shareholders of the Holding Company	40	102	37	300
Non-controlling interest	0	1	(3)	(10)
	40	103	34	290
11 Paid up equity share capital (Face value of Re. 2 each)	114	103	103	103
12 Other equity				2,367
13 Earnings per equity share in Rs. (nominal value per share Re. 2)**				
(a) Basic	0.73	1.98	0.74	5.83
(b) Diluted	0.73	1.97	0.74	5.80

**Not annualised for interim periods

See accompanying notes to the consolidated financial results



Notes to the Consolidated Unaudited Financial Results:-

- The consolidated financial results of the following entities have been consolidated with the financial results of Stanley Lifestyles Limited (hereinafter referred to as "the Parent Company")
Stanley Retail Limited (Subsidiary)
Stanley OEM Sofas Limited (Subsidiary)
ABS Seating Private Limited (Subsidiary)
Shrasta Décor Private Limited (Step Down Subsidiary)
Sana Lifestyles Limited (Step Down Subsidiary)
Staras Seating Private Limited (Step Down Subsidiary)
Scheek Home Interiors Limited (Step Down Subsidiary)
- The Parent Company's equity shares have been listed on Bombay Stock Exchange Limited ("BSE") and on National Stock Exchange of India Limited ("NSE") on June 28, 2024 by completing Initial Public Offering of 14,553,508 equity shares of face value of Rs. 2 each at an issue price of Rs. 369 per equity share, consisting of an offer for sale of 9,133,454 equity shares by selling shareholders and fresh issue of 5,420,054 equity shares. Accordingly, the above Statement of Consolidated Financial Results for the quarter ended June 30, 2024 ("Statement") are drawn up in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, ("Listing Requirements") as amended.
- The Consolidated Financial Results of Stanley Lifestyles Limited ("the Parent Company") and its subsidiaries (together referred to as "the Group") for the quarter ended June 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on August 14, 2024 and have been reviewed by the statutory auditors of the Parent Company.
- The Consolidated Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The primary reporting of the Group has been made on the basis of Business Segments. The Group has a single business segment as defined in Indian Accounting Standard (Ind AS) 108 on Segment Reporting, namely business of manufacturing and trading of furniture and leather products. The Managing Director of the Group allocates and assess the performance of the Group and is the chief operating decision maker (CODM). The CODM monitors the operating results of the business as a single segment, hence no separate segment need to be considered.
- The figures for the quarter ended March 31, 2024 as reported in these Consolidated Financial Results are the balancing figures between audited figures in respect of the full financial year and the audited year-to-date figures up to the end of the third quarter of the said financial year.
- The corresponding figures for the quarter ended June 30, 2023 included in the Consolidated Financial Results were not subject to audit/review by the Statutory Auditors. However, the Management has exercised necessary diligence to ensure that the financial results for this period provide a true and fair view of the Company's affairs.
- The Parent Company has received an amount of Rs. 1,810.85 Million (net off estimated IPO expense of Rs 189.15 Million) from proceeds out of fresh issue of equity shares. The utilization of the net IPO proceeds is summarized as below:

(Rs. In Millions)			
Objects of the issue as per Prospectus	Amount to be utilized as per prospectus	Utilization up to June 30, 2024	Un-utilized amount as on June 30, 2024
1. Investment in certain subsidiaries, having retail operations for: a. opening of new stores by such subsidiaries b. opening the anchor stores by such subsidiaries c. renovation of the existing stores by such subsidiaries	1,401.57	-	1,401.57
2. Funding the capital expenditure requirements for purchase of new machinery and equipment by the Company and its material subsidiary, Stanley OEM Sofas Limited	66.59	-	66.59
3. General corporate purposes	342.69	-	342.69
Total	1,810.85	-	1,810.85

- The Code on Social Security, 2020 ("Code") relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Group will assess the impact of the Code when it comes into effect and will record any related impact in the period when the Code becomes effective.
- All amounts disclosed in consolidated financial results and notes have been rounded off to the nearest million, unless otherwise stated.
- The consolidated financial results and notes are also available on the websites of the Stock Exchange viz. www.bseindia.com and www.nseindia.com and also on the website of the Holding Company viz. www.stanleylifestyles.com

For and on behalf of the Board of Directors of
Stanley Lifestyles Limited


Sunil Suresh
Managing Director

Place: Bengaluru
Date: August 14, 2024



Annexure- B

Disclosures as required under Regulation 30 read with Schedule III of the SEBI (LODR) Regulations, 2015 and SEBI Circular no. SEBI/ HO/ CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

S. No	Particulars	Description
1	Reason for change viz. appointment, resignation, removal, death or otherwise	The Board of Directors, on the basis of recommendation of the Nomination and Remuneration Committee, approved the appointment of Mrs. Sonakshi Sunil as an Additional Director in the capacity of Non-Executive Director of the Company, subject to the approval by the Members of the Company.
2	Date of appointment/ cessation (as applicable) & term of appointment	14 th August 2024 Term - Until ensuing General Meeting
3	Brief profile (in case of appointment);	Mrs. Sonakshi Sunil (DIN: 09387990) holds a dual-honours degree in Economics and Business Studies from Nottingham Trent University, UK. She has been a Director of Sana Lifestyles Limited, a step-down Subsidiary from 2019 and Stanley OEM Sofas Limited, Subsidiary from 2024.
4	Disclosure of relationships between directors (in case of appointment of a director).	Mrs. Sonakshi Sunil is the daughter of Mr. Sunil Suresh – Managing Director of the Company and Mrs. Shubha Sunil – Whole-time Director of the Company.

Stanley Lifestyles Limited

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CIN: U19116KA2007PLC044090 | **Phone:** 080 6895 7200 | **E-mail:** compliance@stanleylifestyles.com | **Website:** www.stanleylifestyles.com

Annexure C

Policy for Preservation of Documents

I. Preface and objective

STANLEY LIFESTYLES LIMITED (the “**Company**”) is committed to being open and transparent with all stakeholders and believes in disseminating information in a fair and timely manner. The Board of Directors of the Company in pursuance of Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI Listing Regulations**”) and other applicable provisions (including any statutory enactments/amendments thereof), adopted the following policy for preservation of documents (“**Policy**”) 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. Further Regulation 30 (8) of the SEBI Listing Regulations refers to an archival policy as per which all events or information which has been disclosed to stock exchange(s) under Regulation 30 shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the archival policy of the company, as disclosed on its website.

Besides the above, as per applicable provisions of Companies Act, 2013, certain documents are required to be preserved permanently or up to a certain prescribed time.

In accordance with the above Regulation 9, Regulation 30 (8) and the provisions of the Companies Act, 2013, and other applicable provisions of law the Company has framed the Policy is framed in line with the existing provisions of the SEBI Listing Regulations and the Companies Act, 2013. Any future changes in the SEBI Listing Regulations will, *ipso facto*, apply to this Policy. The Policy has been approved by the Board of Directors on 7th August, 2023 and has been amended by the Board at its meeting on 14th August, 2024.

II. Definitions

“**Archival**” means accumulation/storage of historical records on server/network or at a physical place.

“**Board of Directors**” or “**the Board**” means the Board of Directors of Stanley Lifestyles Limited, as constituted from time to time.

“**Documents**” or “**Records**” mean a piece of written, printed, or electronic matter that provides information or evidence or that serves as an official record of the Company.

“**Preservation**” or “**preserve**” means maintenance of documents and records (whether physical or electronic) in usable form and in good order, to prevent from being damaged or destroyed or tampered with.

Stanley Lifestyles Limited

Registered Office: SY No. 16/2 and 16/3 Part, Hosur Road, Veerasandra village, Attibele Hobli, Anekal Taluk, Bangalore, Karnataka-560100

CIN: U19116KA2007PLC044090 | Phone: 080 6895 7200 | E-mail: compliance@stanleylifestyles.com | Website: www.stanleylifestyles.com



“**Listing Regulations**” shall mean the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, together with the circulars issued there under, including any statutory modifications or re-enactments thereof for the time being in force.

III. Effective date

The Policy has come into force with effect from the date Regulation 9 of the SEBI Listing Regulations has taken effect with respect to the Company.

IV. Documents to be preserved

This Policy sets the standards for preservation of documents of the Company, broadly classified in the following categories, which may be preserved, in physical and/or electronic mode.

(i) Category A – Documents whose preservation shall be permanent in nature

Annexure 1 of this Policy contains the details of documents whose preservation shall be permanent in nature. All modifications, amendments, additions, deletions to the said documents shall also be preserved permanently by the Company.

(ii) Category B – Documents to be preserved for not less than eight years after completion of the relevant transaction.

Annexure 2 of this Policy contains the details of documents with preservation period of 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.

(iii) Category C – General

In addition to the documents mentioned in sub-clause (i) and (ii) 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.

Annexure 3 attached herewith contains the details of documents with preservation period other than those mentioned in sub-clause (i) and (ii) above.

(iv) Category D - Documents to be made available on the website of the company as required by the Companies Act, 2013 and the SEBI Listing Regulations

a) The Company shall maintain a functional website containing:

- The basic information about the Company,

Stanley Lifestyles Limited

- All information and/or documents as specified in the applicable provisions of Companies Act, 2013,
 - All information and/or documents as specified in Regulation 46 (2) of the SEBI Listing Regulations,
 - All information and/or documents mentioned in Part (B) of Annexure 2 of this Policy, which are required to be made available on the website of the Company, and
 - All information and/or documents as mentioned in Regulation 30 of the SEBI Listing Regulations on material events.
- b) The Company shall ensure that contents of the website are correct.
- c) The Company shall update any change in the content of its website within two working days from the date of such change in content.
- d) Information and/ or documents required to be made available under Regulation 30 of the SEBI Listing Regulations shall be made available on the website simultaneously with disclosure to stock exchanges.
- e) The information and/or documents relating to all events or information which has been disclosed to stock exchange(s) under Regulation 30 shall be hosted on the website of company for a minimum period of five years.
- f) Information and/ or documents shall be arranged under proper heads and sub heads in such a manner that they can easily be located/ searched by the viewers, viz.
- The information and/or documents shall be arranged financial year wise with further segregation into four quarters of the financial year.

All policies etc. or the information/ documents of a general nature shall be clubbed together at one place.

V. 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.

VI. Mode of maintenance

The Company shall maintain these records either in physical or electronic mode. The applicable provisions of law, rules and regulations with regard to electronic maintenance of records shall be adhered to by the Company.

All the records shall be maintained as per the prescribed formats, if any, as amended from time to time under applicable law.

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For all physical as well as electronic Documents, the heads of the respective business divisions/ departments of the Company shall be responsible for preservation of such Records, Documents. The preservation of the records should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the records. The preserved records must be accessible at all reasonable times. Access may be controlled by the heads of the respective business divisions/ departments with preservation, so as to ensure integrity of the records and prohibit unauthorised access.

VII. Destruction of documents

After the expiry of the statutory retention period, the preserved documents may be destroyed in such mode under the instructions approved by the Board of Directors/ concerned Functional Director/ Head of the Department. This applies to both physical and electronic documents.

After the expiry of time mentioned in the annexure of this Policy, the information and/or document shall be removed from the main website. The backup of such information and/or document which is removed from the main website shall be maintained/ preserved in the server for a minimum period of 3 years and after expiry of this period of 3 years the backup may be permanently removed from the server.

VIII. Dissemination of the Policy

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

IX. 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.

X. Policy review

The board of directors of the Company (“**Board**”) may subject to applicable laws is entitled to amend, suspend or rescind this Policy at any time. Any difficulties or ambiguities in the Policy will be resolved by the Board of Directors in line with the broad intent of the Policy. The Board may also establish further rules and procedures, from time to time, to give effect to the intent of this Policy.

Annexure - 1

Documents preservation of which is permanent in nature

Sl. No.	Document	Place of preservation	Person responsible for custody	Reference of provision	Period
1	Copies of all documents and information as originally filed under section 33 (incorporation) of the Companies Act, 1956	Registered office	Company Secretary or any other person authorized by the Board for the purpose	Sec 7(4) of the Companies Act, 2013	Permanent, till dissolution of the company
2	Register of Renewed and Duplicate Share Certificates in Form SH-2	Registered office of the company or at such other place where the Register of Members is kept	Company Secretary or any other person authorized by the Board for the purpose.	Rule 6 (3) of Companies (Share Capital and Debenture) Rules, 2014	Permanent
3.	Share certificate forms and related books and documents – Disputed cases	Registered office	Company Secretary or such other person as the Board may authorize	Rule 7 (3) of the Companies (Share Capital and Debenture) Rules, 2014	Permanent
4.	Register of Charges in Form CHG-7	Registered office	Company Secretary or any other person authorised by the Board for the purpose.	Rule 10(4) of the Companies (Registration of Charge) Rules, 2014	Permanent
5.	Register of Members, as maintained by a depository under section 11 of the Depositories Act, 1996	Maintained by a depository	Maintained by a depository	Rule 15(1) of the Companies (Management and Administration) Rules, 2014 read with section 88 of the Companies Act	Permanent
6.	Minutes books of general meetings	Registered Office	Company Secretary or any director duly authorized by the Board for the purpose	Rule 25(1)(e) of the Companies (Management and Administration) Rules, 2014	Permanent
7.	Minutes books of the Board and committee	Registered office or such place as Board	Company Secretary or any director duly authorized by the	Rule 25(1)(f) of the Companies (Management and	Permanent

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	meetings	may decide	Board for the purpose	Administration) Rules, 2014	
8.	Register in form MBP-2 u/s 186 of the Companies Act, 2013 (loan/ guarantee/ security or making an acquisition of securities)	Registered Office	Company Secretary or any other person authorised by the Board for the purpose.	Rule 12(3) of the Companies (Meetings of Board and its Powers) Rules, 2014	Permanent
9.	Register in form MBP-3 u/s 187 of the Companies Act, 2013 (investment held in the name of any other person)	Registered Office	Company Secretary or if there is no company secretary, any director or any other officer authorised by the Board for the Purpose	Rule 14(3) of the Companies (Meetings of Board and its Powers) Rules, 2014	Permanent
10.	Register in Form MBP-4 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 Act)	Registered Office	Company Secretary or any other person authorized by Board for the purpose	Rule 16(3) of the Companies (Meetings of Board and its Power) Rules,2014	Permanent

Note: Property records including purchase and sale deeds, license, copyrights, patents & trademarks shall also be preserved permanently.

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Annexure – 2

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

A) Mandated under Companies Act, 2013

Sl. No.	Document	Place of preservation	Person responsible for custody	Reference of provision	Period
1.	Instrument creating charge or modification thereon	Registered Office	Company Secretary or any other person authorised by the Board for the purpose.	Rule 10(4) of the Companies (Registration of Charge) Rules, 2014	8 years from the date of satisfaction of charge by the company
2.	Copies of all annual returns prepared under section 92 and copies of all certificates and documents required to be annexed thereto	Registered Office	Company Secretary	Rule 15 (3) of the Companies (Management and Administration) Rules, 2014	8 years from the date of filing with the Registrar of Companies.
3.	All notices in Form MBP-1 for disclosure of concern/ interest received u/s 184 of the Companies Act, 2013 and Rule 9(1) of the Companies (Meetings of Board and its Powers) Rules, 2014	Registered Office	Company Secretary or any other person authorised by the Board for the purpose.	Rule 9(3) of the Companies (Meetings of Board and its Powers) Rules, 2014	8 years from the end of the financial year to which it relates
4.	The attendance register of Board & Committee Meetings	Registered Office	Company Secretary or Where there is no Company Secretary, any other person authorised by the Board for this purpose	4.1.6 & 4.1.7 of Secretarial standards -1	8 financial years from the date of last entry made therein and may be destroyed thereafter with the approval of the Board.
5.	Office copies of Board Meeting Notices, Agenda, Notes on Agenda and other related	Registered Office	Company Secretary or Where there is no Company Secretary, any other person authorised by the	8.2 of Secretarial Standards-1	As long as they remain current or for 8 financial years whichever is later and may be

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	papers of the company		Board for this purpose		destroyed thereafter with the approval of the Board
6.	Office copies of general meeting Notices, scrutinizers report and other related papers of the company	Registered Office	Company Secretary Where there is no Company Secretary, any other person authorised by the Board for this purpose	18.2 (Secretarial Standards-2)	As long as they remain current or for 8 financial years whichever is later
7.	Any other register /documents required by any law, for the time being in force	Registered Office	Company Secretary		8 financial years
8.	Books of Accounts	Registered Office	CFO		8 financial years
9.	The postal ballot and all other papers or registers relating to postal ballot including voting by electronic means	In the company	Company Secretary or any other person authorised by the Board for the purpose	Rule 22 (11) of the Companies (Management and Administration) Rules, 2014	8 financial years

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B) Illustrative list of Documents identified under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 apart from Documents mentioned in Annexure 1 & Annexure 2 (Part A)

Sl. No.	Document	Provision	Regulation no.	Period
1	Compliance certificate (for compliance of Reg. 7(2) signed by compliance officer & share transfer agent)	within one month of end of each half year	7(3)	8 financial years
2	Statement giving the number of investor complaints pending at the beginning of the quarter, those received during the quarter, disposed of during the quarter and those remaining unresolved at the end of the quarter.	within twenty-one days from the end of each quarter	13(3)	8 financial years
3	Quarterly compliance report on corporate governance	within fifteen days from close of the quarter.	27(2)	8 financial years
4	Prior intimation to stock exchange about the meeting of the board of directors	Within the time prescribed	29	8 financial years
5	Disclosures of any material events or information	Within the time prescribed	30	8 financial years*
6	Statement showing holding of securities and shareholding pattern separately for each class of securities	on a quarterly basis, within 21 days from the end of each quarter	31	8 financial years
7	Statement of deviation(s) or variation(s) in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, for public issue, rights issue, preferential issue etc.	Within the prescribed time on a quarterly basis	32	8 financial years
8	Quarterly and year-to-date standalone/consolidated financial results	Within 45 days from the close of quarter, other than last quarter	33(3)(a)	8 financial years
9	Annual Audited standalone/ consolidated financial results along with the results of the last quarter	Within 60 days from the end of financial year	33(3)(d)	8 financial years
9	As part of financial results for the half year by way of a note a statement of assets and liabilities as at the end of the half-year	along with quarterly Financial Results	33(3)(f)	8 financial years
10	Annual report	not later than the day of commencement of dispatch to its shareholders	34	8 financial years
11	Annual Information Memorandum	in the manner specified by the Board from time to time	35	8 financial years

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12	a certificate from a practicing company secretary, certifying that all certificates have been issued within thirty days of the date of lodgement for transfer, sub-division, consolidation, renewal, exchange or endorsement of calls/ allotment monies.	within one month of the end of each half of the financial year	40(9)	8 financial years
13	Intimation of record date	Notice in advance of atleast seven (3 working days in case of right issue) working days (excluding the date of intimation and the record date) to stock exchange	42	8 financial years
14	Details regarding the voting results of general meetings	within forty eight hours of conclusion of its General Meeting,	44	8 financial years
15	Any and all kinds of filing to StockExchanges, viz. Press Release, Investors Presentation, etc.	Within the time prescribed	-	8 financial years

**However the disclosures under Regulation 30 shall be hosted on the website for a minimum period of five years.*

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Annexure - 3

Documents with preservation period as mentioned in last Column of each entry

Sl. No.	Document	Person responsible for custody	Reference of provision	Period
1.	Share certificate related books and documents (other than disputed cases)	Company Secretary or director duly authorised by the Board for the purpose.	Rule 7 (3) of the Companies (Share Capital and Debenture) Rules, 2014	30 years
2.	Share certificates surrendered to company immediately be defaced by stamping or printing the word “cancelled” in bold letter)	Company Secretary or any other person authorised by the Board for the purpose.	Rule 7 (3) of the Companies (Share Capital and Debenture) Rules, 2014	3 years from the date on which they were surrendered and may be destroyed thereafter

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