KWALITY WALL'S (INDIA) LIMITED

SHAREHOLDERS' MANUAL

ABOUT THE MANUAL

Dear Shareholders,

Kwality Wall's (India) Limited (KWIL) marks a new chapter as a recently incorporated and publicly listed company. We have embarked on a journey defined by strong governance, transparency, and a commitment to creating sustainable value for our shareholders.

As we build our presence and strengthen our foundation, we are guided by the principles of integrity, accountability, and responsible corporate behaviour. We are committed to fostering meaningful relationships with our stakeholders, contributing positively to the communities we serve, and operating with due regard for the environment.

Our focus is on delivering consistent performance while navigating a dynamic business landscape. By adopting best-in-class practices and maintaining high standards in all our operations, we aim to create long-term value for you, our shareholders.

This Shareholders' Manual has been thoughtfully developed to support our commitment to transparency and shareholder engagement. It serves as a comprehensive guide, bringing together key information, processes, and resources to help you stay informed and connected with the Company.

We believe that informed and engaged shareholders play a vital role in our growth journey. We encourage you to refer to this manual and reach out to us for any queries or assistance.

CONTENTS

COMPANY DETAILS

Incorporation:

Kwality Wall's (India) Limited was originally incorporated on 10th January 2025 and the Securities of the Company are listed and traded on following Stock Exchanges:

Name of the Stock Exchange	Scrip Code
Bombay Stock Exchange (BSE)	544622
National Stock Exchange of India Limited (NSE)	KWIL

Corporate Identification Number (CIN):

L10505MH2025PLC437886

Registered Office Address and Contact Information:

Address:
13th Floor, Oberoi Commerz II,
International Business Park,
Oberoi Garden City, Goregaon East,
Mumbai, Maharashtra, India, 400063
Tel No: 022 45747000
Email ID: kwalitywalls.india@magnumicecream.com
Website: www.kwalitywallsindia.com

International Securities Identification Number (ISIN):

ISIN is a unique 12-digit number that is recognized by the International Standards Organization. ISIN for the Company on NSE and BSE is INE2KCE01013.

Depository Details:

There are currently two depositories in operation where the securities of Companies are admitted:

- National Securities Depository Limited (NSDL)
- Central Depository Services Limited (CDSL).

Details of the Company's Registrar and Share Transfer Agent (RTA):

M/s. KFin Technologies Limited is the Company's Registrar and Share Transfer Agent (RTA) for handling all matters relating to its shares (both in physical as well as demat mode).

Contact Details of the Company's RTA:

Address:
Unit - Kwality Wall's (India) Limited
Selenium Tower B, Plot No 31 & 32,
Financial District, Nanakramguda,
Serilingampally, Hyderabad,
Rangareddy, Telangana, India - 500 032.

Contact Person: Ms. Krishna Priya Maddula
Toll Free no: 1800 309 4001
WhatsApp no: +91 91000 94099
Email ID: einward.ris@kfintech.com
Website: www.kfintech.com / https://ris.kfintech.com
KPRISM Website: https://kprism.kfintech.com/
KPRISM Mobile App: KPRISM (for iOS) / KPRISM - Apps on Google Play (For Android)
Investor Support Centre (DIY link): https://ris.kfintech.com/clientservices/isc
RTA Search: https://www.registrarsassociation.com/search

DETAILS OF DEMERGER

Information regarding demergers related to the Company is being reproduced below for your ready reference:

<table>
<tr><th>Resulting Company</th><th>Demerged Company</th><th>Appointed Date</th><th>Effective Date</th><th>Record Date</th><th>Date of Approval of Allotment</th><th>Share Entitlement Ratio</th></tr>
<tr><td>Kwality Wall's (India) Limited</td><td>Hindustan Unilever Limited</td><td colspan="2">1-Dec -25</td><td>5-Dec-25</td><td>12- Dec- 25</td><td>1:1</td></tr>
</table>

INFORMATION FOR SHAREHOLDERS ON COMPANY'S WEBSITE

S. No.	Particulars	Weblink
1.	Leadership	Our Executive Leadership | Kwality Walls (India) Limited
2.	Policies	Policies | Kwality Walls India Limited
3.	Corporate Information	Corporate Information | Kwality Walls (India) Limited
4.	Investor Contacts	Investor Contacts | Kwality Walls (India) Limited
5.	Recent News	News | Kwality Walls (India) Limited
6.	Quarterly Results and Webcasts	Quarterly Results | Kwality Walls (India) Limited
7.	Company Presentations	Results and Presentations | Kwality Walls (India) Limited
8.	Share Holding Pattern	Shareholding Pattern | Kwality Walls (India) Limited
9.	Stock Exchange Filings	Stock Exchange Filings | Kwality Walls (India) Limited
10.	Regulation 46 of SEBI LODR	Disclosure under Regulation 46 of SEBI Listing Regulations | Kwality Walls (India) Limited
11.	Annual Reports and related documents	Annual Reports and Performance Highlights | Kwality Walls (India) Limited
12.	Details of Nodal Officer for IEPF	Investor Contacts | Kwality Walls (India) Limited

SHAREHOLDERS' RIGHTS

As per Regulation 4(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, hereinafter referred to as 'SEBI Listing Regulations', the rights of Shareholders are as under -

i. to participate in, and to be sufficiently informed of, decisions concerning fundamental corporate changes.
ii. opportunity to participate effectively and vote in general shareholder meetings.
iii. being informed of the rules, including voting procedures that govern general shareholder meetings.
iv. opportunity to ask questions to the board of directors, to place items on the agenda of general meetings, and to propose resolutions, subject to reasonable limitations.
v. effective shareholder participation in key corporate governance decisions, such as the nomination and election of members of board of directors.
vi. exercise of ownership rights by all shareholders, including institutional investors.
vii. adequate mechanism to address the grievances of the shareholders.
viii. protection of minority shareholders from abusive actions by, or in the interest of, controlling shareholders acting either directly or indirectly, and effective means of redress.

DO'S AND DON'TS FOR SHAREHOLDERS

DO's:

- ✓ Ensure that PAN and KYC details (Postal Address with PIN, Mobile Number, E-mail Address, Bank Account Details and Specimen Signature) are updated with the Company, Depository Participant (DP) and Bank(s) for effective communications and relevant transactions.

- ✓ Ensure that the PAN is registered with the Company for every folio/Demat Account.

- ✓ It is advisable to register a nomination with the Company or DP for all the shares held in Physical/Demat mode.

- ✓ Make sure that accurate and comprehensive bank information (specially Bank A/c No., Bank's name, address & IFSC Code) is registered with the Company to enable swift electronic crediting of dividends.

- ✓ Ensure to encash dividends regularly to prevent the transfer of funds or shares to the Investor Education and Protection Fund (IEPF) due to unclaimed amounts.

- ✓ Ensure that you deal with and through only SEBI registered intermediaries.

- ✓ Make sure that the documents submitted for any investor service request are complete in all respects and it is suggested to retain copies of the documents sent to the Company/ its RTA.

- ✓ To take active participation in the Shareholder's Meetings either directly or via appointing a proxy and vote on the resolutions proposed.

- ✓ Stay informed about the Company's activities, financial performance, and corporate governance practices by reviewing annual reports, financial statements, and other relevant disclosures.

- ✓ Act in the best interests of the Company and fellow Shareholders, avoid conflicts of interest and promote transparency and accountability.

DON'Ts:

- × Do not share any confidential information, viz. KYC documents, bank details, demat ID details, certificate number, folio number, distinctive numbers, passwords, and statements.
- × Do not deal with any unregistered/ unauthorized person/ broker/ agent for any investor service request or claim settlement from IEPF.
- × Do not keep any of your folios unregistered/unlinked with your PAN.
- × Do not discuss your investment related details in public.
- × Do not leave any investment unattended.
- × Do not keep any investment in physical mode.

Updation of PAN (Aadhaar seeded), KYC & Choice of Nomination:

As per circulars issued by SEBI from time to time, it is mandatory for holders of physical securities to furnish PAN, KYC (Name, Postal Address with PIN, E-mail Address, Contact No, Bank details) and Choice of Nomination before getting any ISR processed.

Shareholders who are yet to update their PAN, KYC and Choice of Nomination details are therefore urged to update the same, by submitting the prescribed forms i.e., ISR-1, ISR-2 , ISR-3 or SH-13 or SH-14, as the case may be, duly filled, to the Company's RTA by way of:

- email from their registered E-mail ID; or
- sending a physical copy of the prescribed forms, duly filled and signed by the Registered Shareholder(s) at the registered address of the Company's RTA.

Consequences of Non-Updation of KYC:

The Shareholder(s) whose folio(s) do not have PAN, Contact Details, Bank Account Details and Specimen Signature updated, shall not be eligible:

1. To lodge grievance or avail any service request from the RTA only after furnishing PAN and KYC details.

2. For any payment including dividend, interest or redemption payment in respect of such folios, only through electronic mode with effect from April 01, 2024. An intimation shall be sent by the Company to the shareholder that such payment is due and shall be made electronically only

INVESTOR SERVICES REQUEST (ISR) DETAILS

1. What is an ISR?

ISR means an Investor Service Request and the following is a list of ISRs along with their respective timelines for processing, as prescribed by SEBI –

Sr. No.	Nature of ISR	Timeline (No. of days)
A.	**Processing of requests for Registration of / Updation of / Change in**	
1.	Name	30
2.	Signature	30
3.	PAN	15
4.	Nominee details	30
5.	Bank account details	15
6.	Contact details (Postal Address with PIN, E-Mail Address and Mobile Number)	15
B.	**Other ISRs**	
1.	Transmission	21
2.	Deletion of Name	30
3.	Exchange of share certificates	30
4.	Loss of Share Certificate / Issuance of duplicate Share Certificate	30
5.	Transposition	15
6.	Dematerialization	15
7.	Grievance Redressal	21

2. Applicable forms for each of the ISRs –

S. No.	Investor Service Request	FORM
1.	Form for registering PAN / KYC details or changes / updation thereof.	ISR-1
2.	Confirmation of signature of securities holder by the Banker	ISR-2
3.	Declaration Form for Opting out of Nomination	ISR-3
4.	Request for issue of Duplicate Certificate and other Service Requests	ISR-4
5.	Request for Transmission of Securities by Nominee(s) or Legal Heir(s)	Annexure 2 – QTP Annexure 3 – Non QTP
6.	Indemnity Bond for Transmission of Securities	Annexure 4
7.	Affidavit cum No Objection Certificate for Transmission of Securities	Annexure 5
8.	Nomination Form	SH-13
9.	Form for cancellation or variation of nomination	SH-14

INVESTOR EDUCATION AND PROTECTION FUND (IEPF) RELATED DETAILS

- **What is IEPF and which Regulatory Authority administers it?**

The Central Government has established a fund called as the Investor Education and Protection Fund (IEPF), for administration of the fund, under the provisions of Section 125 of the Companies Act, 2013.

The IEPF Authority is entrusted with the responsibility of administration of the IEPF, making refunds of shares, unclaimed dividends, matured deposits/debentures etc. to investors, promoting awareness among investors and protecting the interests of the investors.

- **Details of the Company's Nodal Officer and for IEPF**

Category	Nodal Officer
Name	Mr. Anand Upadhyay
Designation	Company Secretary & Compliance Officer
Address	13th Floor, Oberoi Commerz II, International Business Park, Oberoi Garden City, Goregaon East, Mumbai, Maharashtra, India, 400063
Email ID	KWIL.IEPF@magnumicecream.com
Telephone No.	+91 022 45747001

- **When are dividends and/or shares transferred to IEPF?**

i. As per Section 124 of the Companies Act, 2013 and Rules made there under, where a dividend not been paid or claimed within thirty days from the date of declaration of dividend to the entitled Shareholders, then on the expiry of the said thirty days, the Company shall transfer the total amount of dividend which remains unpaid or unclaimed to a special account to be opened by the Company in that behalf in any scheduled bank to be called the **Unpaid Dividend Account**.

ii. In terms of the said provisions and the rules made there under, Companies are required to hold the unpaid/unclaimed dividend for a period of 7 years in **Unpaid Dividend Account**. During this period, any eligible shareholder, whose unpaid/unclaimed dividend has been transferred to Unpaid Dividend Account, can claim the same from Company.

iii. Money transferred to the Unpaid Dividend Account of the Company which remains unpaid or unclaimed for a period of **seven years** from the date of such transfer shall thereon be transferred to the IEPF.

iv. The **shares** in respect of which dividend(s) has not been paid or claimed for seven consecutive years or more shall be transferred by the Company to the Investor Education and Protection Fund (IEPF).

➢ How to check whether your dividends and/or shares have been transferred to IEPF?

The details of unpaid or unclaimed dividends and/or shares which have been transferred to IEPF Authority can be verified either from the website of the **MCA V3 Portal**.

➢ Process and documentation to claim unpaid/unclaimed dividends and/or shares from IEPF Authority

Shareholders whose unpaid or unclaimed dividends and/or shares have been transferred by the Company to the IEPF, shall make a claim by following the below process:

S. No.	Particulars	Timeline
1.	Create/Register a User ID on MCA V3 website.	-
2.	Login with the registered credentials and fill the e-Form IEPF-5 available at the below path: **MCA Services > IEPF Services > IEPF5 – web form claiming unpaid amount and shares.** (Read the instruction kit available along with the web form carefully before filling the form)	-

S. No.	Particulars	Timeline
3.	Submit the duly filled Form IEPF-5 along with requisite documents on the MCA V3 website. On successful submission, an acknowledgement/ challan will be generated indicating the Serial Registration Number (SRN) receives on registered Mail Id of the claimant.	
4.	Upon submission, Form IEPF-5 gets transmitted online to the Nodal Officer of the Company for verification of claim.	After filing of Form IEPF-5 and uploading postal receipt copy/ Proof of Dispatch on website by the Claimant
5.	Send self-attested hard copy of Form IEPF-5 along with other requisite documents (in original) to the Nodal Officer of the Company at its Registered Office for verification of the claim.	Immediately after filing of Form IEPF-5
6.	Date of dispatch and Postal Receipt Copy/ proof of dispatch of physical documents should be uploaded on the MCA V3 website. Note: The Company would be able to file a E-Verification Report only after the dispatch details are uploaded by the Claimant on MCA V3 website.	Immediately after the dispatch of the physical documents.
7.	Upon receipt of the complete set of documents, the Company verifies the same.	Immediately after receipt of hard copies of documents
8.	After scrutiny of the documents:	
Case 1:	If the documents are found to be complete in all respects, the Company shall file an E-Verification Report with the IEPF Authority **approving the claim**.	Within 30 days of filing of Form IEPF-5 by the Claimant
Case 2:	If any minor deficiency or discrepancy is observed, the Company shall inform the same to the Claimant and if the same is resolved within 30 days of filing of form IEPF-5, the Company shall file an E-Verification Report with the IEPF Authority approving the claim.	Within 30 days of filing of Form IEPF-5 by the Claimant

S. No.	Particulars	Timeline
Case 3:	If any major deficiency or discrepancy is observed or any minor deficiency or discrepancy which was communicated remained unresolved, the Company: • shall return all the documents to the Claimant requesting the Claimant to file a fresh Form IEPF-5 after rectifying the discrepancies. • shall file an E-Verification Report with the IEPF Authority **rejecting the claim** on account of the deficiency or discrepancy observed.	Within 30 days of filing of Form IEPF-5 by the Claimant
9.	If no hard copy of documents is received by the Company within 30 days of filing of Form IEPF-5 by the Claimant, the Company shall file an E-Verification Report with the IEPF Authority **rejecting the claim** on account of nonreceipt of hard copy of documents.	On the 30th day after Form IEPF-5 was filed by the Claimant
10.	As per rule 7(6) of IEPF (Accounting, Audit, Transfer and Refund) Rules, 2016, as amended from time to time, (IEPF Rules), an application received for refund of any claim under this rule duly verified by the concerned Company shall be disposed of by the IEPF Authority by way of: • approval; or • rejection; or • raising discrepancies in the claim.	Within 60 days from the date of receipt of Verification Report from the Company. Any delay beyond 60 days shall be recorded in writing specifying the reasons for the delay and the same shall be communicated to the Claimant by the IEPF Authority.
11.	In case any discrepancy is raised by the IEPF Authority, a Verification Report resolving the discrepancy, either with the existing information and documents or by getting additional documents from the Claimant, shall be filed by the Company. After resubmission of Verification Report, the IEPF Authority shall dispose of the claim as per the aforesaid timelines.	within 15 days from the date of receiving discrepancy.

Ready list of documents to be attached to the Form IEPF-5:

<table>
<tr><th>S. No.</th><th>Documents</th><th>Remarks</th></tr>
<tr><td>1.</td><td>Self-attested copy of Form IEPF-5</td><td>-</td></tr>
<tr><td>2.</td><td>Acknowledgment receipt of Form IEPF-5</td><td>Email confirmation/acknowledgment of submission of Form IEPF-5.</td></tr>
<tr><td>3.</td><td>Indemnity Bond</td><td>Indemnity Bond shall be dated and signed by Claimant(s) and witnesses. Manner of execution is as under:
<table>
<tr><th>Market Value of shares and / or dividends</th><th>Execution of Indemnity Bond</th></tr>
<tr><td>Upto Rs. 10,000/-</td><td>It can be executed on a plain paper.</td></tr>
<tr><td>More than Rs. 10,000/-</td><td>To be executed on a non-judicial stamp paper with the amount of stamp duty to be paid as per state laws</td></tr>
</table></td></tr>
<tr><td>4.</td><td>Proof of Entitlement</td><td>Self-attested copy of Entitlement letter of Kwality Wall's (India) Limited.</td></tr>
<tr><td>5.</td><td>Self-attested copy of Aadhaar Card / Passport and Address proof</td><td>Case 1: Resident Indian(s)- In case of joint holding, self-attested copy of Aadhaar Card of all joint holders.
Case 2: Non-Resident Indian(s)- In case of joint holding, self-attested copy of Passport(s) and address proof(s) of all joint holders.</td></tr>
<tr><td>6.</td><td>Self-attested copy of PAN Card</td><td>In case of joint holding, self- attested copy of PAN Card of all joint holders.</td></tr>
<tr><td>7.</td><td>Self-attested copy of Client Master List</td><td><u>In case of joint holding</u>:
self-attested copy of Client Master List (CML) of the demat account, opened in the name of all Shareholders and in the order in which the shares are held by all joint holders.</td></tr>
</table>

S. No.	Documents	Remarks
8.	Original cancelled cheque leaf of the bank a/c mentioned in the Form IEPF-5	If cheque leaf does not have the Name, Bank and Branch Name, IFSC Code etc. printed on it, copy of passbook, duly attested by the Bank can be submitted.
9.	Other Attachments	• In case of change in name or address from corresponding documents- Affidavit on the Rs. 100/- non-judicial stamp paper, for change in name and address along with supporting documentary proof of new name and address. • For Foreigners and NRI- Copy of Passport, OCI and Person of Indian Origin (PIO) Card.

Notes:

- In case of joint holders, the documents shall be signed by all the joint holders.
- Hard copy of the same is required to be sent to the Company (in original).

SUSPENSE ESCROW DEMAT ACCOUNT (SEDA) DETAILS

➢ Why were shares transferred to SEDA?

- In accordance with the Scheme of Demerger, shareholders of Hindustan Unilever Limited (HUL) as on the record date of 5 December 2025 were allotted equity shares of Kwality Walls (India) Limited (KWIL) in a 1:1 ratio.

- Those Shareholders who had not updated their demat account with the Company as on the record date, their shares have been held temporarily in the Suspense Escrow Demat Account (SEDA) of KWIL, in compliance with applicable regulatory requirements.

➢ How to claim back shares transferred to SEDA?

Shares of the Company which have been transferred to SEDA may be claimed by the Shareholder(s)/Claimant(s) on updating the PAN, KYC (Name, Postal Address with PIN, E-mail Address, Contact No, Bank details) and on submission of the following documents with the RTA:

- Request Letter from Shareholder(s)/Claimant(s) for updating the demat account.
- Duly filled and signed Form ISR-4.
- Self-attested copy of Aadhaar Card / Passport and Address proof.
- Self-attested copy of PAN Card.
- Self-attested Client Master List (CML) of the demat account.

INVESTOR GRIEVANCE REDRESSAL MECHANISM – ESCALATION MATRIX

The Company believes that a transparent framework should be in place for handling investor grievances, which will enable investors register and escalate their grievances to the relevant officials.

Keeping this in view, the Company has instituted an escalation mechanism for effective redressal of investor grievances. The detailed Escalation Matrix for redressal of Investor grievances along with details on how investors can file complaints is available on the Company's website. The same is also reproduced below for ready reference.

Primary Contact/ Escalation	Contact Details
Primary Contact – Registrar and Share Transfer Agent (RTA)	**KFin Technologies Limited** **Address:** Unit - Kwality Wall's (India) Limited Selenium Tower B, Plot No 31 & 32, Financial District, Nanakramguda, Serilingampally, Hyderabad, Rangareddy, Telangana, India - 500 032. **Contact Person**: Ms. Krishna Priya Maddula **Toll Free no:** 1800 309 4001 **WhatsApp no:** +91 91000 94099 **Email ID:** einward.ris@kfintech.com **Website:** www.kfintech.com / https://ris.kfintech.com **KPRISM Website**: https://kprism.kfintech.com/ **KPRISM Mobile App**: KPRISM (for iOS) / KPRISM - Apps on Google Play (For Android) **Investor Support Centre (DIY link)**: https://ris.kfintech.com/clientservices/isc **RTA Search**: https://www.registrarsassociation.com/search
1st Escalation – Investor Services	**Investor Services** **Address:** Kwality Wall's (India) Limited, 13th Floor, Oberoi Commerz II, International Business Park, Oberoi Garden City, Goregaon East, Mumbai, Maharashtra, India, 400063 **Email:** kwalitywalls.India@magnumicecream.com **Tel.:** +91 022 45747001

Primary Contact/ Escalation	Contact Details
2nd Escalation - Company Secretary & Compliance Officer	**Mr. Anand Upadhyay** **Address:** Kwality Wall's (India) Limited, 13th Floor, Oberoi Commerz II, International Business Park, Oberoi Garden City, Goregaon East, Mumbai, Maharashtra, India, 400063 **Email:** KWIL.IEPF@magnumicecream.com **Tel.:** +91 022 45747001
4th Escalation - Alternative 2 - SCORES or Stock Exchanges	In case the Complaint stands unresolved / not resolved up to the satisfaction of Investor(s), they may lodge a complaint with: **a. SEBI (SCORES Portal)**: https://scores.sebi.gov.in/ or **b. Exchanges** **NSE**: https://investorhelpline.nseindia.com/NICEPLUS/ **BSE:** https://bsecrs.bseindia.com/ecomplaint/frmInvestorHome.aspx or **c. Online Dispute Resolution (ODR) Platform**: https://smartodr.in/login

DISCLAIMER

This Shareholders' Manual is intended to provide Shareholders of the Company with general information including details regarding the Company, Shareholders' rights, common procedures, documentation requirements for ISRs, IEPF, SEDA, Escalation Matrix, etc.

Please note that the Manual is an informal guide only and does not constitute legal or professional advice. While the Company shall endeavour to keep the Manual updated at all times, however, in case of any unintentional errors, omissions or non-updation, the Company, its Directors or Officers shall not be held liable to any person(s) for any loss or damage caused.

Shareholders are kindly requested to also refer the specific provisions of law for precise details and guidance.

****