

May 27, 2024

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001
Scrip Code: 500135

National Stock Exchange of India Limited
Exchange Plaza, C/1, Block G,
Bandra-Kurla Complex, Bandra (E), Mumbai - 400051
Trading Symbol: EPL

Sub. : Annual Secretarial Compliance Report for the financial year ended March 31, 2024 of EPL Limited (“Company”)

Ref. : 1. Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (“SEBI LODR Regulations”)
2. ISIN: INE255A01020

Sir/ Madam,

In terms of the above referred provisions of SEBI LODR Regulations, the Company has obtained the Annual Secretarial Compliance Report for the financial year ended March 31, 2024 from M/s. Dilip Bharadiya & Associates, Company Secretaries (“said report”) and the same was filed with the Stock Exchanges on May 25, 2024.

However, it has been noticed that while filing, few pages of the said report have been inadvertently missed.

Accordingly, we request you to consider the said report, as enclosed herewith, for your consideration.

This is for your information and records.

Thanking you.

Yours faithfully,
For **EPL Limited**

Onkar Ghangurde
Head - Legal, Company Secretary & Compliance Officer

Encl.: As above

SECRETARIAL COMPLIANCE REPORT OF EPL LIMITED

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2024

(Pursuant to Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.) (as amended)

To,
The Board of Directors,
EPL LIMITED
P.O. Vasind Taluka Shahapur,
Thane- 421604,
Maharashtra

We have conducted the Secretarial Compliance Audit of EPL LIMITED (*hereinafter referred to as "the Company"/ "listed entity"*) for the Financial Year ended on March 31, 2024, in terms of the provisions of Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("SEBI LODR Regulations").

We have examined:

- (a) all the documents and records made available to us and explanation provided by the listed entity,
 - (b) the filings/ submissions made by the listed entity to the Stock Exchanges,
 - (c) content on the website of the listed entity,
 - (d) other relevant document/ filings,
- for the year ended on March 31, 2024 ("Review Period") in respect of compliance with the provisions of:
- a. the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
 - b. the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by SEBI.

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- (a) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (c) SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (d) SEBI (Issue and Listing of Non- Convertible Securities) Regulations, 2021
- (e) SEBI (Prohibition of Insider Trading) Regulations, 2015;
- (f) SEBI (Depositories and Participants) Regulations, 2018;



(g) SEBI (Registrars to an Issue and Share Transfer Agents) Regulation, 1993, and circulars/ guidelines issued thereunder.

Based on our examination, we hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations / Remarks by PCS
1.	<p>Secretarial Standards:</p> <p>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under Section 118(10) of the Companies Act, 2013 (as amended) and mandatorily applicable.</p>	Yes	Complied
2.	<p>Adoption and timely updation of the Policies:</p> <ul style="list-style-type: none"> ● All applicable policies as prescribed under applicable SEBI Regulations are adopted with the approval of Board of Directors of the listed entity. ● All the policies are in conformity with the applicable SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI. 	Yes	Complied
3.	<p>Maintenance and disclosures on Website:</p> <ul style="list-style-type: none"> ● The listed entity is maintaining a functional website ● The listed entity has ensured timely dissemination of the documents/ information under a separate section on the website ● Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website 	Yes	Complied
4.	Disqualification of Director:	Yes	Complied



Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations / Remarks by PCS
	None of the Director(s) of the Company is disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.		
5.	Details related to Subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	Yes	Complied
6.	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	Complied
7.	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	Complied
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; and (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/ rejected by the Audit Committee, in case no prior approval has been obtained.	Yes	Complied
9.	Disclosure of events or information: The listed entity has made all the required	Yes	Complied



Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations / Remarks by PCS
	disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.		
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	Complied
11.	Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided under separate paragraph herein (**).	NA	No such instance found during the review period
12.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/ circular/ guidance note etc.	NA	No such additional non-compliance observed during the review period

Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated October 18, 2019: NOT APPLICABLE

The listed entity has generally complied with the provisions of the applicable SEBI Regulations and circulars/guidelines issued thereunder and there are no exceptional matters to be reported.

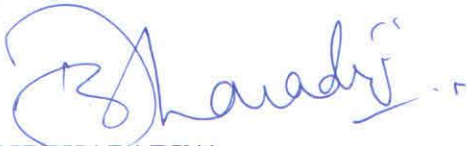
We further confirm that the Secretarial Compliance Report of the previous year dated May 19, 2023 was clean and unqualified.



Assumptions and Limitation of scope and review:

Compliance of the applicable laws and ensuring the authenticity of documents and information furnished are the responsibilities of the management of the Company. Our responsibility is to express an opinion based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion. We have not verified the correctness and appropriateness of financial records and books of accounts of the Company. This Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For DILIP BHARADIYA & ASSOCIATES



DILIP BHARADIYA
Partner
FCS No.: 7956, CP No.: 6740
UDIN: F007956F000442654
Peer Review Number: 2268/2022



Place: Mumbai

Date: May 24, 2024