EPL LIMITED
PRESERVATION OF DOCUMENTS & ARCHIVAL POLICY [1]

[1] Amended as on March 28, 2025

PRESERVATION OF DOCUMENTS & ARCHIVAL POLICY ("POLICY")

1. Preamble:

Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("SEBI LODR Regulations"), mandates all listed companies to formulate a policy for preservation of documents maintained by the Company, classifying them in at least two categories as follows:

a. Documents whose preservation shall be permanent in nature;
b. Documents with preservation period of not less than eight years after completion of the relevant transactions.

Further, Regulation 30(8) of the SEBI LODR Regulations also refers to an Archival policy as per which all events or information which have been disclosed to the Stock Exchanges under Regulation 30 of the SEBI LODR Regulations 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.

Accordingly, the Board of Directors of the Company have formulated a Policy on preservation of documents and archiving the same.

2. Applicability:

This Policy is applicable to all documents maintained in physical and electronic mode by the Company. The Company is committed to establish and maintain information that meets its business needs, accountability requirements and stakeholder expectations. The Policy aims at nourishing the transparency, accountability and better relationship with stakeholders.

The Documents not covered under this Policy shall be preserved and maintained in accordance with the provisions of the respective acts, rules, guidelines and regulations as applicable under which those documents are maintained.

3. Objective:

The Company recognizes that all the documents, whether in physical or electronic mode, form an important and integral part of the Company's records. Through this Policy, the Company seeks to preserve and manage the records based on their importance and legal requirements in compliance with the SEBI LODR Regulations and other applicable laws.

The following aspects are to be considered while determining the preservation period:

a) Statutory requirements under the applicable laws and regulations.
b) Easy retrieval of documents.

4. Title, Commencement and Extent:

4.1 This Policy is called "Policy for preservation of documents" or the "Archival Policy" or the "Policy".

4.2 This Policy has been approved by the Board of Directors of the Company at its meeting held on October 29, 2015 and the same is effective from December 1, 2015 or from such other date, in terms of the provisions of the SEBI LODR Regulations. This Policy shall be applicable to documents and records prospectively coming into effect from effective date.

5. Definitions and Interpretation:

In this Policy, except where the context otherwise requires, the following words and expressions shall have the following meaning:

5.1 "**Act**" shall mean the Companies Act, 2013 and rules made there under, as amended from time to time.

5.2 **"Board"** or **"Board of Directors"** shall mean the Board of Directors of the Company and shall also include, for the purpose of this Policy, any Committee of Directors and/or Executives, as may be constituted by the Board.

5.3 **"Company"** shall mean **EPL Limited**, registered in India under the Companies Act, 1956/ 2013 having CIN- L74950MH1982PLC028947.

5.4 "**Document**" shall include all such documents including statutory registers, forms, summons, notice, requisition, order, declaration, in pursuance of the Act, SEBI LODR Regulations or under any other law for the time being in force or otherwise, maintained in paper or in electronic form.

5.5 **"Electronic Form"** with reference to information shall mean any information generated, sent, received or stored electronically in media, magnetic, optical, computer memory, micro film, computer generated micro fiche or similar device.

5.6 **"Regulations"** or **"SEBI LODR Regulations"** shall mean the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

5.7 All capitalized terms used in this Policy but not defined herein shall have the meaning assigned to such term in the Act read with the Rules made thereunder and the SEBI LODR Regulations, each as amended from time to time.

5.8 Further, the words importing the singular include the plural and vice versa and pronouns importing a gender include each of the masculine, feminine and neuter genders and shall be interpreted in the wide sense in spirit of this Policy.

6. **Preservation Period:**

For determining the preservation period, the documents are categorized into following categories:

Sr. No.	Category of documents	Period Preservation
a	Documents to be preserved permanently as per the provisions of the Act, SEBI LODR Regulations or other applicable laws, rules, regulations, orders, statutory directions etc.	Permanent (**Annexure 1**)
b	Documents which are not required to be preserved permanently.	8 years or as may be decided by the Board from time to time

The list of Documents included in **Annexure 1** is illustrative in nature. The actual preservation period may vary as per the business and the Company's operation, practices, exigencies and legal requirements.

The Company shall preserve the documents (as per the requirement mentioned hereinabove), from preparation, generation, receipt of documents etc. However, for the purpose of calculation of years under this Policy, period shall start with the conclusion of the Financial Year in which the document has been prepared or the last entry was made or last signing, whichever is later. Also, the preservation period of agreements shall start with the end of the financial year in which the period of agreement expires.

Notwithstanding the general guidelines, necessary care should be taken that documents of special nature such as unsatisfied claims by or against the Company, suits pending in courts, disputes, etc. are preserved according to specific needs, even beyond the prescribed period.

7. **Mode of Preservation:**

Documents may be preserved either physically or in electronic form, depending on the requirements of the Act, SEBI LODR Regulations or other applicable laws, rules, regulations, orders, statutory directions etc. and the purpose for which the documents are preserved.

8. **Destruction of Documents:**

8.1 The documents preserved shall be reviewed periodically as may be appropriate and a list shall be prepared of documents which become due for destruction. The List shall be placed before the Board and after approval, the documents shall be destroyed as per directions, manner and in presence of person as may be decided by the Board.

8.2 For documents preserved in physical form, shredders may be used while destroying copies of any sensitive or confidential document. For documents in electronic form, appropriate techniques must be used so the data cannot be reconstructed/ retrieved from the storage media on which it resided.

8.3 If the Company is involved or is reasonably anticipated to be involved in any litigation, audit or similar activity by statutory or regulatory bodies, then destruction of documents may be kept on hold temporarily.

8.4 PDF documents – The length of time that a PDF file should be retained should be based upon the content of the file and the category under the various sections of this policy. The maximum period that a PDF file should be retained is 8 years. PDF files that the employee deems vital to the performance of his or her job should be printed and stored in a safe place.

8.5 Text/formatted files - All text/formatted files shall be reviewed on a periodic basis and the files considered unnecessary or outdated shall be deleted. After 8 years, all text files shall be deleted from the network and the employees' desktop/laptop. Text/formatted files which the employees deem vital to the performance of their job should be printed and stored in a safe place.

8.6 Every week the Company shall run a tape backup copy of all electronic files (including email) on the Company's servers, as specified in the Company's Disaster Recovery Plan. This backup tape is a safeguard to retrieve lost information within a one-year retrieval period should documents on the network experience problems. The tape backup copy is considered a safeguard for the record retention system of the Company, but is not considered an official repository of the Company's records. The Company may develop such other methods as may be suitable for this purpose, from time to time.

9. Power of the Board:

Notwithstanding anything contained in this Policy, the Board may decide to preserve documents for lesser or higher period, subject to the applicable provisions of the Act, SEBI LODR Regulations or other applicable laws, rules, regulations, orders, statutory directions etc.

10. Archival Policy:

Any disclosure of event or information which have been submitted by the Company to the Stock Exchanges under Regulation 30 of the SEBI LODR Regulations will be posted on the website of the Company and retained for a period of five years from the date of its disclosure and thereafter, the information shall be removed from the website by the Company Secretary or any other KMP.

11. Review of Policy:

The Policy may be reviewed as and when the need arises and the Managing Director, Chief Financial Officer and the Company Secretary shall decide about appropriate changes as may be necessary or as warranted by the provisions of applicable laws.

12. Amendment, Clarifications, etc.:

12.1 This Policy has been framed in compliance with the SEBI LODR Regulations. In any circumstance where the provisions of this Policy differ from any existing or newly enacted provisions of the Act, the SEBI LODR Regulations and/or applicable law, rule, regulation or standard governing the Company ("applicable laws"), the relevant provisions of the applicable laws will take precedence over this Policy. This Policy shall automatically stand modified/altered to the extent of any change in the regulatory framework.

12.2 This Policy may be modified, amended or substituted by the Board as may be necessary.

12.3 In case of any clarification required with respect to this Policy, the concerned may contact the Company Secretary of the Company.

Annexure 1

DOCUMENTS TO BE PRESERVED PERMANENTLY

Unless otherwise stated in the Policy or in terms of the provisions of the Act, SEBI LODR Regulations or other applicable laws, rules, regulations, orders, statutory directions etc., the following documents shall be preserved permanently:

1. Documents, registers, forms, information etc. under the Companies Act 1956 / Companies Act, 2013

a) Registers maintained under the Act.
b) Minutes of meetings of Board of Directors, its Committees and shareholders
c) Documents relating to change in constitution of the Company, in any form including mergers and amalgamations etc.
d) Various forms and returns filed with Registrar of the Companies.
e) Annual Reports.

2. Statutory approvals, license etc.

Statutory approvals, permissions, license, renewals etc. which are necessary for the operations of the e Company and its business(es).

3. Other Documents

Such other documents as may be required to be maintained permanently in terms of the provisions of the Act, SEBI LODR Regulations or other applicable laws, rules, regulations, orders, statutory directions etc.