

POLICY ON PRESERVATION OF DOCUMENTS & ARCHIVAL OF RECORDS

1. PREAMBLE

This Policy on Preservation of Documents & Archival of Records (hereinafter referred to as “Policy”) is primarily framed based on Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as “Listing Regulations”) and the Companies Act, 2013 (hereinafter referred to as “2013 Act”). Archival Policy as referred to in Regulation 30(8) of the Listing Regulations forms part of this Policy. This Policy is intended to ensure compliance particularly with the Listing Regulations and the applicable provisions of 2013 Act.

2. OBJECTIVE

The objective of this Policy is to lay down the principles for the preservation of documents and records of the Company. In the event of any inconsistency between this Policy and the Listing Regulations or the 2013 Act, the Listing Regulations or 2013 Act as amended from time to time, will prevail over this Policy.

3. REGULATORY FRAMEWORK

- I. Regulation 9 of the Listing Regulations requires listed entities to have a Policy on Preservation of documents approved by its Board of Directors, classifying the documents in at-least 2 categories as follows:
 - a. Documents whose preservation shall be permanent in nature; and
 - b. Documents with preservation period of not less than 8 years after completion of the relevant transactions.
- II. Regulation 30(8) of the 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 5 years and thereafter as per the archival policy of the company, as disclosed on its website.
- III. As per applicable provisions of 2013 Act certain documents are required to be preserved permanently or up to a certain prescribed time.

4. DEFINITIONS

- I. “Archival” means accumulation/storage of historical records on server/network.
- II. “Company” or “the Company” shall mean EP BIOCOSCOMPOSITES LIMITED.
- III. “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.

- IV. "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.
- V. "Policy" or "this Policy" shall mean the Policy on Preservation & Archival of documents and records.
- VI. "Website" shall mean website of the Company hosted at epkamatgroup.com or any other web-address as may be changed.

Words and expressions used here but not defined shall have the same meaning assigned to them under the Listing Regulations, or the Securities and Exchange Board of India Act, 1992, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 or the Companies Act, 2013 or the rules and regulations made thereunder, as the case may be or in any amendment thereto.

5. POLICY ON PRESERVATION OF DOCUMENTS

- I. The Company shall preserve all its records as per the requirements and provisions of the Companies Act, 2013 and the Rules made thereunder, the Secretarial Standards and the Listing Regulations and any other applicable law, rule, regulation or internal policy of the Company, in force.
- II. Subject to (I) above, the documents and records (as specified by the applicable law / regulation and mentioned below) shall be preserved for not less than 8 years after completion of the relevant transaction:
 - a. Books of account together with the vouchers relevant to any entry in such books of account
 - b. Register of Debenture holders (including Foreign Register of Debentures) or Register for any other Securities issued by the Company
 - c. Copies of all Annual Returns
 - d. Disclosure of Interest received from the Directors of the Company in the manner prescribed
 - e. Attendance Registers, Notices, Agenda, Notes on Agenda and other related papers of General Meetings, Board Meetings and various Committee Meetings
 - f. Instrument creating a Charge or modifying a Charge, if any
 - g. Changes to the Memorandum of Association and the Articles of Association, if any
 - h. Register of deposits accepted or renewed, if any
 - i. Disclosures under SEBI –Substantial acquisition of shares and Takeovers, Regulations
 - j. Disclosures under SEBI –Prohibition of Insider Trading Regulations
 - k. Postal Ballot forms
 - l. Scrutinizer's Reports on voting at General Meetings/ Postal Ballot
 - m. Tax Records - Tax records including, but not limited to documents concerning tax assessment, tax filings, proof of deductions, tax returns, appeal preferred against any claim made by the relevant tax Authorities,

shall be maintained for a period of 8 years or for a period of 8 years after a final Order has been received with respect to any matter which was preferred for Appeal, as the case may be

- n. Employment /Personnel Record in case of employees of the Company
 - o. Relevant marketing and sales documents
 - p. Press Releases
 - q. Legal documents including but not limited to contracts, legal opinions, pleadings, Orders passed by any court or tribunal, Judgments, Interim Orders, Documents relating to cases pending in any Court or Tribunal or any other Authority empowered to give a decision on any matter, Awards, Documents relating to property matters
- III. Subject to (I) above, the documents and records (as specified by the applicable law / regulation and mentioned below) shall be preserved permanently:
- a. The Memorandum of Association and the Articles of Association of the Company
 - b. Certificate of incorporation of the company
 - c. Minutes of General Meetings, Board Meetings and various Committee Meetings
 - d. Register of Members along with Index
 - e. Foreign Register of Members, if any
 - f. Register of loans, guarantee, security and acquisition made by the company
 - g. Register of investments not held in its own name by the company, if any
 - h. Register of contracts with related party and contracts and Bodies etc. in which directors are interested
 - i. Register of Charges
 - j. Registers of Renewed and duplicate share certificates
 - k. Register of directors and KMP
 - l. Intellectual Property Documents shall include, but shall not be limited to Copyrights, Trademarks, Patents, and Industrial Designs. Intellectual Property Rights Documents that are owned by the Company shall be retained by the Company permanently.
 - m. Listing Agreements executed with the Stock Exchanges
 - n. Forms filed with the Registrar of Companies
 - o. Annual Audited Financial Statements
- IV. Other documents and records (as specified by the applicable law / rule / regulation) shall be preserved either: -
- a. Permanently, or
 - b. For such other period as may be prescribed under the applicable law/ rule/ regulation for the time being in force and thereafter the records can be destroyed.
- V. Any documents which are not mentioned above and for which no period is prescribed under any laws/ rules/ regulations shall be maintained for such period as may be decided by the Board of Directors of the Company.

6. ARCHIVAL POLICY

- I. The Company shall disclose on its website all such information as prescribed by the Companies Act, 2013, Listing Regulations and any other applicable law. The Company shall also disclose on its website all such events or information which has been disclosed to stock exchange(s) under Regulation 30 of the Listing Regulations. Such disclosures shall be hosted on the website of the Company for a minimum period of 5 years and thereafter the same shall be archived.
- II. The archived data is required to be maintained under a separate section for a minimum period of 5 years after the date of archival.
- III. The documents and records archived in electronic form shall be backed up automatically on a periodic basis.
- IV. Documents and records which are no longer required to be preserved as per the provisions of this Policy may be destroyed in such manner as prescribed by the Company's Board of Directors.

7. AMENDMENT

The Board may, subject to the applicable laws amend any provision(s) or substitute any of the provision(s) of this Policy with new provision(s) or replace this Policy in entirety.
