

EPACK PREFAB TECHNOLOGIES LIMITED

(Formerly known as Epack Prefab Technologies Private Limited and Epack Polymers Private Limited)

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POLICY FOR PRESERVATION AND ARCHIVAL OF DOCUMENTS

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POLICY FOR PRESERVATION AND ARCHIVAL OF DOCUMENTS

1. Preface

In terms of the provisions of Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (herein referred to as “Regulations” or “Listing Regulations”), the Company shall have a policy for Preservation of Documents, approved by its Board of Directors, 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, the Company is also required to host on its website, all the material events/ informations as disclosed to the Stock Exchange(s) under Regulation 30 (8) of the Listing Regulations for a minimum period of five years and thereafter as per the archival policy of the Company, as disclosed on its website.

Accordingly, this Policy for Preservation and Archival of Documents has been formulated and approved by the Board of Directors of the Company.

2. Purpose

The purpose of this policy is to ensure that the Company

- complies with documents retention laws;
- retains valuable documents and saves time, money and space;
- protects against allegations of selective document destruction;
- provides for a routine destruction of non-business, superfluous, and outdated documents.

This policy will guide the Company, Employees and Officers in handling the documents efficiently and maintenance of any documents, their preservation and disposal/destruction.

3. Definitions

- a) “The Company” means “**EPACK PREFAB TECHNOLOGIES LIMITED**”.
- b) “**Policy**” means Policy for Preservation and Archival of Documents.
- c) “**Documents**” means any register, record or another document mandatorily required to be maintained by the Company as per the provisions of the Companies Act, 2013 and the rules made thereunder, the Securities and Exchange Board of India Act, 1992 and the regulations issued by the Securities and Exchange Board of India including any statutory modification and amendments or re-enactments thereof or under any other law for the time being in force whether maintained physically or electronically.
- d) “**Electronic Form**”, with reference to information, means any information generated, sent, received or stored in media, magnetic, optical, computer memory, micro film, computer generated micro fiche or similar device;
- e) “**Board**” means Board of Directors of the Company.
- f) “**Preservation**” means to keep in good order and to prevent from being altered, damaged or destroyed, other than as permitted by this Policy.
- g) “**Maintenance**” means keeping documents either physically or in electronic form.
- h) “**Website**” means www.epackprefab.com or any modification thereof.

4. Interpretation

Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Companies Act, 2013, Securities and Exchange Board of India (Listing Obligations and

Disclosure Requirements) Regulations, 2015, and/or any other SEBI Regulation(s) as amended from time to time.

5. Scope & Applicability

This policy shall apply to all the documents that are required to be maintained and preserved under the applicable provisions of the Act, the SEBI Act, the SEBI Regulations and any other acts, rules and regulation for the time being in force.

6. Roles & Responsibilities

The respective Functional/ Departmental heads of the Company shall be responsible for identification, maintenance and preservation of documents in respect of the areas of operations falling under the charge of each of them, in terms of this Policy.

7. Record Type and Preservation

All the documents can be categorized and preserved based on the below criteria:

- a. Permanent Records: Documents so identified, shall be maintained permanently in the archives of the Company
- b. Records maintained for at least 8 (Eight) years: Records to be maintained for at least eight (8) years after completion of relevant transactions which have been so decided to be preserved by the Functional Heads, either under their own respective judgement or as required to be preserved by any specific Law.
- c. Records maintained for less than eight (8) years: Documents which are required to be maintained for less than eight (8) years under the provision of an applicable law.
- d. Other Functional Documents / Records: Documents which are of routine nature and such other documents as may be categorized as such by the Functional Heads.
- e. An indicative list of documents along with their preservation time-frame has been provided in Annexure-A.

8. Mode of Preservation

All the documents or records may be preserved into two forms; physical and electronic. Following process may be adopted for the following:

- a) The physical document preserved by the Company may be converted, as and when it is considered necessary, into electronic form and vice versa. However, a written approval is required to be taken from the respective functional heads to ensure ease of preservation of documents/records.
- b) The document shall be preserved in such manner that no tampering, alteration or unauthorized destruction etc. is resulted.
- c) The access to the data/records is controlled by the functional heads to ensure data integrity and prevent unauthorized access. Further, such data/records shall be accessible at all times as is required.

9. Destruction of Documents

The documents which are not required to be maintained and preserved permanently may be destroyed after the expiry of the specified retention period in such mode and under the instructions approved by the Functional/ Departmental Heads. Any deviation will be approved by the Managing Director & CEO.

10. Suspension of documents disposal in the event of litigation or claims

In case the Company is served with any notice for request of documents or any employee becomes aware of a governmental investigation or audit concerning the Company or commencement of any litigation against the Company, any further disposal of documents connected with the matter shall be suspended until such time the investigation / litigation ends.

11. Web archival policy

All the documents, records that are statutorily required to be hosted on the website of the Company as per SEBI regulations or other applicable law, shall be hosted on the website for a minimum period of five (5) years or for such, period as may be mentioned in the relevant law, whichever is longer and then the documents would be archived and show in Archive tab on the website of the Company.

12. Review

This policy shall be subject to review by the Board as may be deemed necessary or to meet any regulatory requirements.

13. Amendment

In case of any amendment (s), clarification (s), circular (s) etc. issued by the relevant authorities, not being consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s), etc. shall prevail upon the provisions in this Policy and this Policy shall stand amended accordingly.

14. Version Control

Version	Description	Date
Version 1	Policy for preservation and archival of documents	December 18, 2024

15. Effective Date

This Policy was approved and adopted by the Board on December 18, 2024.

Annexure-A

I. Documents to be preserved permanently

S. No.	Section/Rules/Clause	Type of Document
1.	Section 7(4)	Memorandum of Association and Articles of Association
2.	Section 186(9) and Rule 12(1) of the Companies (Meetings of Board and its Powers) Rules, 2014	Register of loans, guarantee, security and acquisition of securities made by the Company
3.	Section 187(3) and Rule 14(1) of the Companies (Meetings of Board and its Powers) Rules, 2014	Register of investments not held in its own name by the Company
4.	Section 189(1) and Rule 16(1) of the Companies (Meetings of Board and its Powers) Rules, 2014	Register of contracts or arrangements in which directors are interested
5.	Section 85 and Rule 10(4) of Companies (Registration of Charges) Rules, 2014	Register of charges
6.	Section 88 and Rule 15(1) of the Companies (Management and Administration) Rules, 2014	Register of Members along with index of the names
7.	Section 88 and Rule 15(4) of the Companies (Management and Administration) Rules, 2014	Foreign register of members
8.	Rule 25(1)(e) of the Companies (Management and Administration) Rules, 2014 and Clause 18.1 of Secretarial Standard 2	Minutes of General Meeting including Minutes of all Meetings of the transferor Company under a scheme of arrangement
9.	Rule 25(1)(f) of the Companies (Management and Administration) Rules, 2014 and Clause 8.1 of Secretarial Standard 1	Minutes of Board or Committee Meetings including Minutes of all Meetings of the transferor Company under a scheme of arrangement
10.	Rule 6(3) of the Companies (Share Capital and Debentures) Rules, 2014	Register of Renewed and Duplicate Share Certificates
11.	Any other material document(s), agreements, contracts, order issued by court or statutory bodies as may be required to maintain permanently by any laws / requirements of the Company	Documents, Agreements, etc.
12.	Regulatory / business licenses, approvals, permits, etc.	Permits / Licenses, etc.

II. Documents to be preserved for prescribed time period

S. No.	Section/Rules/Clause	Type of Document	Preservation Period
1.	Section 128(5)	Books of Account including vouchers relevant to any entry in such books of account	8 financial years preceding current financial year
2.	Rule 9 of Companies (Meetings of Board and its Powers) Rules, 2014	Disclosures/ Notices by a director of his interest	For a period of 8 years from the end of the financial year to which it relates
3.	Rule 14(3) of Companies (Acceptance of Deposits) Rules, 2014	Registers of deposits	For a period of not less than 8 years from the financial year in which the latest entry is made in the register
4.	Section 85 and Rule 10(4) of the Companies (Registration of Charges) Rules, 2014	The instrument creating a charge or modification	For a period of 8 years from the date of satisfaction of charge by the Company
5.	Section 88 and Rule 15(2) of Companies (Management and Administration) Rules, 2014	Register of debenture holders or any other security holder, along with index of the names	For a period of 8 years from the date of redemption of debentures or securities
6.	Section 88 and Rule 15(4) of the Companies (Management and Administration) Rules, 2014	Foreign register of debenture holders or any other security holder	For a period of 8 years from the date of redemption of such debentures or securities
7.	Section 94 and Rule 15(3) of Companies (Management and Administration) Rules, 2014	Annual return and copies of all certificates and documents required to be annexed thereto	For a period of 8 years from the date of filing with the Registrar
8.	Rule 7(3) of the Companies (Share Capital and Debentures) Rules, 2014	All books and documents relating to the issue of share certificates, including the blank forms of share certificates	Not less than 30 years and in case of disputed cases shall be preserved permanently
9.	Rule 7(3) of the Companies (Share Capital and Debentures) Rules, 2014	All certificates surrendered to a Company shall immediately be defaced by stamping or printing the word "cancelled" in bold letters	May be destroyed after the expiry of 3 years from the date on which they are surrendered, under the authority of a resolution of the Board and in the presence of a person duly appointed by the Board in this behalf

10.	Rule 3(2)(d) of the Companies (Meetings of Board and its Powers) Rules, 2014	Tape recording(s) or other electronic recording mechanism used for Board meetings held through videoconferencing or audio-visual means	At least upto the time of completion of audit of that particular year
11.	Clause 4.1.7 of Secretarial Standard 1	Attendance register of Board and Committee Meeting	For a period of at least 8 financial years and may be destroyed thereafter with the approval of the Board
12.	Clause 8.2 of Secretarial Standard 1	Office copies of Notices, Agenda, Notes on Agenda and other related papers of Board and Committee Meeting including copies of the above documents received from the transferor Company under the Scheme of Arrangement	To be preserved in good order in physical or in electronic form for as long as they remain current or for 8 financial years, whichever is later and may be destroyed thereafter with the approval of the Board
13.	Clause 18.2 of Secretarial Standard 2	Office copies of Notices, scrutiniser's report, and related papers of the General Meeting including those received from the transferor Company under the Scheme of Arrangement	To be preserved in good order in physical or in electronic form for as long as they remain current or for 8 financial years, whichever is later and may be destroyed thereafter with the approval of the Board