



Eastman Auto & Power Limited

Policy on Preservation of Documents/ Document Retention

(Approved by the Board at its meeting held on September 22, 2025)

I. PREAMBLE

The policy is framed for the purpose of systematic identification, categorization, maintenance, review, retention and destruction of documents received or created in the course of business. The policy states the guidelines on how to identify documents that need to be maintained, how long certain documents should be retained, how and when those documents should be disposed of, if no longer needed and how the documents should be accessed and retrieved when they are needed.

Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time ("**Listing Regulations**"), requires every listed entity to have a Policy on Preservation of documents approved by its Board of Directors, classifying the documents in at least two categories, which are 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:

In terms of the aforesaid provisions, the Policy on Preservation of Documents/ Document Retention has been framed and implemented by the Board of Directors (the "**Board**") of Eastman Auto & Power Limited ("**the Company**") on September 22, 2025.

Further, the SEBI LODR Regulations refers to an archival policy as per which, all events or information which has been disclosed to stock exchange(s) under Regulation 30 of the SEBI Listing Regulations, shall be hosted on the website of the Company for a minimum period of 5 (Five) years and thereafter as per the Policy of the Company.

Content archival mechanism for the Company's website is defined under this Policy to ensure that all outdated announcements / contents are removed from the website of the Company and moved to archive in accordance with this Policy. This will help website maintenance team in ensuring the proper functioning of the website of the Company.

There would be some content on the website of the Company which would be permanent in nature and for such content, it is assumed that the content shall be reviewed on yearly basis or such time frame as decided from time to time unless it is updated / edited / deleted based on requirement. Some of the short-lived content such as news and business updates which will not have any relevance on the website after the intended purpose, then such content shall be archived and no longer hosted on the website of the Company.

The content components like announcements, statutory reports, Annual Reports, financial information / results and other disclosures for material events made to the stock exchanges in terms of applicable regulations, shall be hosted on the website of the Company and retained therein for a minimum period of 5 (five) years and thereafter be archived for a period of 1 (one) year. For certain disclosures / event disclosed on the website of the Company, depending upon the nature, materiality and relevance of such information, the disclosure can continue to remain hosted on the Company's website for a longer period of time.

II. DEFINITIONS

"**Archival**" means accumulation/storage of historical records on server/network or at a physical place.

“Board of Directors” or “the Board” means the Board of Directors of **Eastman Auto & Power** Limited, as constituted from time to time.

“Company” shall mean Eastman Auto & Power Limited.

“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, under Companies Act, 2013 (“the Act”), Listing Regulations or any other law for the time being in force and applicable.

“Listing Regulations” shall mean the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with the circulars issued there under, including any statutory modifications or re-enactments thereof for the time being in force.

“Material Events” means events as specified in Schedule III to the Listing Regulations and upon the occurrence of which a listed entity shall make disclosures to stock exchange(s) and host such disclosures on the listed entity’s website.

“Policy” shall mean the Policy on Preservation & Archival of documents and record.

“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.

“Stock Exchanges” means BSE Limited and National Stock Exchange of India Limited.

Any other term not defined herein shall have the same meaning as defined in the Act, Listing Regulations or any other applicable law, rules or regulations.

IV. POLICY

Preservation of Documents and Records

- a. The Company shall preserve all its records as per the requirements and provisions of the Act and the Rules made there under, the Secretarial Standards and the Listing Regulations and other applicable law, rules, regulations and internal policies of the Company, in force.
- b. Documents and Records which are required to be preserved by virtue of applicable laws and regulations shall be preserved either permanently or for such periods as may be mandated by applicable laws from time to time.
- c. Documents and Records which are required to be preserved for a period of not less than 8 (eight) years after completion of the relevant transactions (or such time period stipulated in the Listing Regulations and other laws and statutes applicable to the Company from time to time) shall be preserved for such stipulated time period as specified by the relevant Head of Departments of the Company from time to time.

Modes of Preservation:

- a. The Documents may be preserved either in physical form or electronic form.

- b. The relevant Head of Departments of the Company who is/are generally expected to observe the compliance of requirements of applicable law shall be the person(s) responsible to preserve the Documents (authorized person).
- c. The preservation of Documents should be in such a manner to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the Documents.
- d. The preserved Documents must be accessible at all reasonable times. Access may be controlled by the authorized person for preservation, to ensure integrity and confidentiality of the Documents and prohibit unauthorized access.
- e. The Company shall make appropriate provisions for back up of all Documents preserved both physically and electronically.

Archival of Documents on website:

The information on Material events shall be displayed on the website of the Company for a minimum period of 5 (five) years from the date of its publication (**"Mandatory Hosting Period"**) and thereafter, as per this Policy. The aforesaid information which is more than 5 (five) years old will be archived from the website of the Company and shall be maintained by the Company for a further Archival period of one year using appropriate technology.

Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Act, 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, as amended from time to time.

V. DISPOSAL OF DOCUMENTS AND RECORDS

Documents and records which are no longer required or upon the expiration of the specified period of time for preservation may be destroyed or purged in one of the following ways with the prior written approval of any one of the Key Managerial Personnel of the Company appointed under the Actor as procedure specified by law:

- a. Recycle non-confidential paper records; or
- b. Shred or otherwise render unreadable confidential paper records; or
- c. Delete or destroy electronically stored data.

VI. REVIEW AND AMENDMENTS

Subject to the applicable laws, the Board may amend this Policy from time to time. In the event of any conflict between the provisions of this Policy and the applicable laws, the later shall prevail.

X. EFFECTIVE DATE

This Policy shall be effective from the date of listing of the equity shares of the Company on the Stock Exchange(s).
