EPACK Durable Limited

Anti-Money Laundering ("AML") Policy

1. Objective

The objective of this Anti-Money Laundering ("AML") Policy is to ensure that EPACK Durable Limited ("Company") conducts its business in compliance with applicable anti-money laundering laws and regulations, including the Prevention of Money Laundering Act, 2002 (PMLA) and other applicable regulatory requirements.

This policy establishes a framework to prevent the Company from being used, intentionally or unintentionally, as a channel for money laundering or financial crime.

EPACK Durable Limited is committed to maintaining high standards of integrity, transparency, and ethical conduct in all its business operations and relationships.

2. Applicability

This policy applies to:

- All Directors and members of the Board
- Senior management personnel
- Employees (permanent, temporary, contractual)
- Consultants, contractors, intermediaries, and agents
- Suppliers, vendors, distributors, and other business partners

The policy applies to all business dealings conducted by or on behalf of EPACK Durable Limited or its subsidiaries in India or internationally.

3. Definition of Money Laundering

"Money Laundering" refers to any act or attempted act to conceal, disguise, or convert the proceeds of illegal activities so that such proceeds appear to originate from legitimate sources.

Money laundering generally involves three (3) stages:

1. Placement: Introducing illegal funds into the financial system.
2. Layering: Conducting complex transactions to obscure the origin of funds.
3. Integration: Reintroducing the funds into the economy as apparently legitimate funds.

EPACK Durable Limited strictly prohibits involvement in any activity that may facilitate or support money laundering.

4. Customer and Business Partner Due Diligence

Before entering into any business relationship, the Company shall exercise appropriate due diligence to verify the identity, credibility, and legitimacy of customers, vendors, distributors, and business partners.

Due diligence measures may include:

- Verification of legal existence and business registration
- Verification of registered office address and operational location
- Assessment of reputation and business background

Business relationships with entities or individuals whose identity or legitimacy cannot be verified shall not be established.

5. Prohibited Activities

EPACK Durable Limited strictly prohibits:

- Accepting or making payments that may involve proceeds of illegal activities
- Structuring transactions to conceal the origin of funds
- Engaging with parties suspected of involvement in financial crime
- Accepting large cash payments inconsistent with normal business practices
- Conducting transactions that lack legitimate commercial purpose

All payments and receipts must be routed through legitimate and traceable banking channels unless otherwise permitted by applicable law.

6. Red Flags for Money Laundering

Employees must remain vigilant and report any suspicious transactions or unusual business behaviour.

Examples of potential money laundering red flags include:

- Business partners reluctant to provide complete identity or ownership information
- Requests to make or receive payments through unrelated third parties or offshore accounts
- Unusual payment structures or complex transaction patterns without economic rationale
- Multiple partial payments made from different accounts or locations
- Transactions inconsistent with the normal scale of the customer's business
- Suppliers or customers with no identifiable physical presence

7. Responsibilities of Employees

All employees are responsible for ensuring compliance with this Policy.

Employees must:

- Remain alert to potential money laundering risks
- Conduct business only with legitimate and verified counterparties
- Ensure all transactions are properly documented
- Report any suspicious transactions or concerns promptly

8. Record Maintenance

EPACK Durable Limited shall maintain accurate and complete financial records to ensure transparency in all transactions.

The Company shall ensure that:

- All transactions are properly recorded in the books of accounts
- Supporting documentation such as invoices, agreements, and payment records are retained
- No "off-book" accounts or undisclosed funds are maintained

Records shall be maintained in accordance with applicable legal and regulatory requirements.

9. Reporting of Suspicious Activities

Any suspected instance of money laundering must be immediately reported as per vigil mechanism policy provided on website of the Company.

The Company will investigate all reported concerns and take appropriate corrective or disciplinary action where necessary.

10. Policy Implementation

EPACK Durable Limited shall implement this policy through employee awareness and training programs. The Company may also conduct periodic internal reviews to ensure effective implementation of this policy.

11. Review and Amendments

This Policy shall be reviewed periodically to assess its suitability, adequacy, and effectiveness and to ensure its continued relevance. The Board of Directors of EPACK Durable Limited shall have the authority to amend, modify, or update this Policy, as may be necessary, from time to time. This Policy shall remain valid and in force on an ongoing basis from the date of its approval and shall continue to remain effective unless revoked by the Board of Directors.

12. Version Control

Version	Description	Date
Version 1	Anti-Money Laundering Policy	August 11, 2026