

## **ENDURANCE TECHNOLOGIES LIMITED**

CIN: L34102MH1999PLC123296

### **POLICY FOR PRESERVATION OF DOCUMENTS\***

#### **1. Purpose of the Policy**

This policy is drawn up in terms of Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”). This policy classifies the documents to be preserved by the Company in the following three categories:

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

#### **2. Preservation of Documents**

The Company shall preserve all its documents as per the requirements and provisions of the Companies Act, 2013 (“the Act”) and the rules made thereunder, the Secretarial Standards, the Listing Regulations, the Indian Evidence Act, 1872, and any other law, rules, regulations as may be applicable to the Company from time to time.

#### **3. Maintenance, Retention and Disposal of Records**

The manner of maintenance, retention and disposal of records shall be in terms of the “Record Retention Policy” of the Company. The Record Retention Policy shall be reviewed periodically by the executive management.

The Company may keep documents specified in clauses 1(a), (b) and (c) in electronic mode.

#### **4. Preservation of Documents**

The documents to be preserved have been classified in the following three categories:

1. The documents whose preservation shall be permanent in nature;
2. The documents with preservation period of not less than eight years after completion of the relevant transaction(s); and
3. Documents with preservation period other than that mentioned above.

The list of documents in each category will be updated/ revised, from time to time, based on change(s) in legislation(s).

In addition to the list of documents provided in the policy, all other documents shall be preserved for such period as may be specified in the relevant statute, law, rules, regulation, guidelines, etc. applicable to the respective department.

*\*[Ver.6 - Revised by the Board of Directors at its meeting held on 8<sup>th</sup> November, 2023]*

**5. Preservation of documents beyond specified period:**

Notwithstanding anything contained in this policy, in case of any directions from any statutory and / or regulatory authority(ies), tribunal(s), tax authority(ies), registrar of companies, court of law, etc. by an order in writing to preserve any specific document for a period beyond the specified period under this policy, then the department concerned would be bound to preserve such documents for such period beyond the specified period till the matter is finally concluded.

- 6.** After completion of the retention period, the records maintained in electronic form may be deleted, unless required to be retained for any purpose, such as ongoing litigation or a directive from a statutory or regulatory authority. The Department Head concerned will authorise the deletion of the records. The department concerned will maintain a list of the records so deleted, which shall be signed by the person authorised for the purpose.
- 7.** This Policy shall be placed on the website of the Company.
- 8.** This Policy is subject to review by the Board of Directors of the Company at least once in two years or at a lesser frequency as the Board may decide.

**Documents whose preservation shall be permanent in nature**

<b>Sr. No.</b>	<b>Document</b>	<b>Reference of provision, if any</b>
1.	Original signed and stamped Memorandum and Articles of Association of the Company along with Certificate of Incorporation, Fresh Certificates of Incorporation consequent upon change of name and other certificates issued by the Registrar of Companies certifying alteration to the Memorandum and Articles of Association of the Company.	Sec 7(4) of the Act
2.	Register of Renewed and Duplicate Share Certificates	Rule 6(3) of Companies (Share Capital and Debenture) Rules, 2014
3.	Share certificate forms and related books and documents (related to disputed cases)	Rule 7(3) of the Companies (Share Capital and Debenture) Rules, 2014
4.	Register of Charges	Rule 10(4) of the Companies (Registration of Charge) Rules, 2014
5.	Register of Members along with the index and Foreign Register of Members	Rule 15(1) and Rule 15 (4) of the Companies (Management and Administration) Rules, 2014
6.	Minutes of proceedings of general meeting and resolutions passed by postal ballot, meeting of Board of Directors, committees of the Board, creditors, and resolutions passed by circulation.	Rule 25(1)(d) & (e) of the Companies (Management and Administration) Rules, 2014 and Secretarial Standards 1& 2 – clause 8.1& 18.1
7.	Register of loan/ guarantee/ security or making an acquisition of securities	Section 186 of the Act Rule 12(3) of the Companies (Meetings of Board and its Powers) Rules, 2014
8.	Register of investment held in the name of any other person.	Section 187 of the Act Rule 14(3) of the Companies (Meetings of Board and its Powers) Rules, 2014
9.	Register of contracts or arrangements in which directors are interested as per section 184 & 188 of the Act.	Section 189 of the Act Rule 16(3) of the Companies (Meetings of Board and its Powers) Rules, 2014
10.	Minutes of all the General, Board & Committee Meetings of the transferor Company as handed over to the transferee company	8.1 & 18.1 of Secretarial Standards 1 & 2 respectively. (Secretarial Standards 1 & 2)
11.	Agreements made by the Company with Stock Exchanges, Depositories, etc.	-
12.	Files relating to premises of the Company viz. Title Deeds/ Lease Deeds of owned	-

Sr. No.	Document	Reference of provision, if any
	premises/ land and building, etc. and related Ledger/ Register	
13.	Authorization/ licenses obtained from any statutory authority	-
14.	Policies of the Company framed under various regulations	-
15.	Register of disposal of records	-
16.	Such other records as may be required under any law / regulation / rules from time to time	-
17.	Members data (having details inter alia Name, Address, Folio No, Number of Shares, Distinctive numbers, Certificate numbers, etc.) under due certification at the end of each quarter of a financial year	SEBI Circular no. SEBI/HO/MIRSD/DOP1/CIR/P/2018/73 dated 20 <sup>th</sup> April, 2018
18.	Transcripts of post earnings/quarterly calls, whether conducted physically or through digital means.	Regulation 9(a) read with regulation 46(2)(oa) of the Listing Regulations.

**Documents with preservation period of not less than eight years after completion of the relevant transactions**

<b>Sl. No.</b>	<b>Document</b>	<b>Reference of provision, if any</b>	<b>Period</b>
1.	Register of Deposits	Rule 14(3) of The Companies (Acceptance of Deposits) Rules, 2014	Not less than 8 years from the financial year in which the latest entry is made in the register
2.	Instrument for creation, modification and satisfaction of charge	Rule 10(4) of the Companies (Registration of Charge) Rules, 2014	8 years from the date of satisfaction of charge by the Company
3.	Register of debenture holders or any other security holders along with the index	Rule 15 (2) of the Companies (Management and Administration) Rules, 2014	8 years from the date of redemption of debentures or securities
4.	Copies of all annual returns prepared under section 92 of the Act and copies of all certificates and documents required to be annexed thereto	Rule 15 (3) of the Companies (Management and Administration) Rules, 2014	8 years from the date of filing with the Registrar of Companies.
5.	Foreign register of debenture holders or any other security holders	Rule 15 (4) &(5) of the Companies (Management and Administration) Rules, 2014	8 years from the date of redemption of such debentures or securities.
6.	All notices for disclosure of concern/ interest received u/s 184 of the Act.	Rule 9(3) of the Companies (Meetings of Board and its Powers) Rules, 2014	8 years from the end of the financial year to which it relates
7.	The attendance register of Board & Committee Meetings	4.1.7 of Secretarial Standards -1	8 financial years
8.	Office copies of Board Meeting Notices, Agenda, Notes on Agenda and other related papers of the Company as well as for transferor company (as handed over to the transferee company)	8.2 of Secretarial Standards-1	As long as they remain current or for 8 financial years whichever is later
9.	Office copies of general meeting Notices, scrutinizers report and other related papers of the Company as well as for transferor company (as handed over to the transferee company).	18.2 (Secretarial Standards-2)	As long as they remain current or for 8 financial years whichever is later

<b>Sl. No.</b>	<b>Document</b>	<b>Reference of provision, if any</b>	<b>Period</b>
10.	Any other register /documents required by any law, for the time being in force	-	8 financial years
11.	All Documents of Transferor Company not mentioned	--	8 financial years from the effective date
12.	All documents, registers relating to dividend payment of the Company	--	8 financial years from the end of financial year in which the dividend was paid
13.	Documents evidencing transfer of funds to Investor Education and Protection fund (IEPF).	--	8 financial years from the end of financial year in which the unclaimed amount was deposited in IEPF.
14.	All documents, letters, returns, filings filed with Reserve Bank of India	--	8 financial years from the end of financial year during which the filing was made.
15.	All documents, notice, letters, pertaining to investors complaints/ grievances	--	8 financial years from the financial year during which the document was executed.
16.	Income tax returns filed under Income Tax Act, 1961	--	8 financial years or until the assessment/appeal if any under Income Tax Act has been completed
17.	Copy of newspaper advertisement from any statutory authority	--	8 financial years from the financial year during which the advertisement was published.
18.	Disclosure/ Return filed under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	--	8 financial years from the end of financial year to which the disclosure / return pertains to.
19.	Books of Accounts	Section 128 (5) of the Companies Act, 2013	8 (eight) financial years or until the assessment/appeal if any under direct & indirect tax statutes, has been completed.
20.	Share certificate related books and documents	Rule 7 (3) of the Companies (Share Capital and Debenture) Rules, 2014	30 (thirty) years

<b>Sl. No.</b>	<b>Document</b>	<b>Reference of provision, if any</b>	<b>Period</b>
21.	Reconciliation files sent by the banker for Paid and Unpaid dividend	SEBI Circular no SEBI/HO/MIRSD/DOP1/CIR/P/2018/73 dated 20th April, 2018	8 (eight) years
22.	Structured Digital Database	SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2020 notified on 17th July, 2020.	8 (eight) years after completion of the relevant transactions and in the event of receipt of any information from the SEBI regarding any investigation or enforcement proceedings, the relevant information in the structured digital database shall be preserved till the completion of such proceedings.

**Documents with preservation period as mentioned in last column of each entry**

<b>Sl. No.</b>	<b>Document</b>	<b>Reference of provision</b>	<b>Period</b>
1.	Share certificates surrendered to Company immediately be defaced by stamping or printing the word “cancelled” in bold letter	Rule 7 (3) of the Companies (Share Capital and Debenture) Rules, 2014	3 (three) years from the date on which they were surrendered
2.	Tape recording(s) or other electronic recording mechanism of the Board/ Committee/ General body meeting conducted through Video Conferencing or Other Audio Visual Means	Rule 3(2)(d) of the Companies Meetings of Board and its Powers) Rules, 2014	2 (two) years from the end of financial year in which the meeting was held

===== End of Policy =====