

MAXWELL ENERGY SYSTEMS PRIVATE LIMITED

POLICY FOR PRESERVATION OF DOCUMENTS*

1. Purpose of the Policy

This Policy on Preservation of Documents (“Policy”) is adopted by the Company as part of its commitment to robust corporate governance and in alignment with the governance framework of its holding company, Endurance Technologies Limited, an entity listed on BSE Limited as well as National Stock Exchange of India Limited. The Board of Directors (“Board”) of the Company has approved this Policy to promote systematic record management, transparency, accountability, and compliance readiness.

2. Preservation of Documents

The Company shall preserve its documents as per the provisions of the Companies Act, 2013 (“Act”) and rules made thereunder, the Secretarial Standards, 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 accordance with this Policy and internal record retention guidelines issued / framed by the Company from time to time.

After completion of the applicable retention period, documents and records maintained in electronic form may be disposed of with the approval of the Department Head concerned. The department concerned shall maintain a list of the records so destroyed / deleted, which shall be signed by the person authorised for the purpose.

No document shall be destroyed / deleted if it relates to:

- a. any ongoing or anticipated litigation;
- b. any inspection, inquiry, audit, or investigation by any statutory or regulatory authority;
or
- c. any direction received from a court, tribunal, or authority requiring preservation of such document.

* [Approved by the Board of Directors of Maxwell Energy Systems Private Limited on 11th May, 2026]

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 Company may keep aforesaid documents in electronic mode.

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 this Policy, 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 departments.

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. This Policy shall be placed on the website of the Company.
7. This Policy is subject to review by the Board at least once in two years or at a lesser frequency as the Board may decide.

Documents whose preservation shall be permanent in nature

Sr. No.	Document	Reference of provision, if any
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 the 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, 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 and 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 and 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 and Rule 16(3) of the Companies (Meetings of Board and its Powers) Rules, 2014
10.	Minutes of all the General, Board 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 Depositories, Registrars and Transfer Agent etc.	-
12.	Files relating to premises of the Company viz. Title Deeds / Lease Deeds of owned premises / land and building, etc. and related Ledger/ Register	-

Sr. No.	Document	Reference of provision, if any
13.	Authorization / licenses obtained from any statutory authority	-
14.	Policies of the Company framed under various regulations and, as amended from time to time	-
15.	Register of disposal of records	-
16.	Such other records as may be required under any law / regulation / rules from time to time	-

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

Sr. No.	Document	Reference of provision, if any	Period
1.	Instrument for creation, modification and satisfaction of charge	Rule 10(4) of the Companies (Registration of Charge) Rules, 2014	8 (eight) years from the date of satisfaction of charge by the Company.
2.	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 (eight) years from the date of filing with the Registrar of Companies.
3.	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 (eight) years from the end of the financial year to which it relates.
4.	The attendance register of Board Meetings	4.1.7 of Secretarial Standards -1	8 (eight) financial years
5.	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 (eight) financial years, whichever is later.
6.	Office copies of general meeting Notices, 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 (eight) financial years, whichever is later.
7.	Any other register / documents required by any law, for the time being in force	--	8 (eight) financial years
8.	All documents of Transferor Company not mentioned elsewhere	--	8 (eight) financial years from the effective date.

Sr. No.	Document	Reference of provision, if any	Period
9.	All documents, registers relating to dividend payment of the Company	--	8 (eight) financial years from the end of financial year in which the dividend was paid.
10.	All documents, letters, returns, filings filed with Reserve Bank of India	--	8 (eight) financial years from the end of financial year during which the filing was made.
11.	Income tax returns filed under Income Tax Act, 1961	--	8 (eight) financial years or until the assessment / appeal if any under Income Tax Act has been completed.
12.	Copy of newspaper advertisement from any statutory authority	--	8 (eight) financial years from the financial year during which the advertisement was published.
13.	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.
14.	Share certificate related books and documents	Rule 7(3) of the Companies (Share Capital and Debenture) Rules, 2014	30 (thirty) years

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

Sr. No.	Document	Reference of provision	Period
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/ 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 =====