



Abbott India Limited

Documents Retention and Archival Policy

1. Purpose:

1.1 Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 has mandated companies to adopt and implement a policy on preservation of documents.

2. Overview and Effective Date

2.1 This Policy covers various aspects of preservation of documents and also safe disposal/destruction of the documents in line with the statutory requirements pertaining to the same.

2.2 The Policy shall come into effect from November 6, 2015

3. Scope

3.1 This Policy is extended to all business units, functions and departments of Abbott India Limited.

4. Requirements for Retention of Documents/Records

4.1 The documents/records shall always be preserved for a period in accordance with the statutory requirements applicable to them from time to time.

4.2 The detailed Record Retention Schedule, which lays down the type of documents maintained, retention period, destruction authority and broadly the rationale behind retention period are stated in Record Retention Schedule to this Policy. Any changes in the Schedule can be made with the approval of the Managing Director of the Company.

4.3 In case change in the statutory requirements for preservation of documents, the Policy stands automatically revised and corresponding changes will be made in the Record Retention Schedule with the permission of Managing Director.

5. Modes of preservation

5.1 Documents may be preserved in

- a. Physical form or
- b. Electronic Form

as per the statutory requirements from time to time.

“Electronic Form” means any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, space on electronic cloud, or any other form of storage and retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it.

5.2 The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the documents.

5.3 The physical documents preserved may be converted, whenever required or felt necessary, into electronic form to ensure ease in maintenance of records and efficient utilization of space.

5.4 The preserved documents must be accessible at all reasonable times. Access may be controlled by an authorised person from each respective division, so as to ensure preservation and integrity of the documents and prevent unauthorized access.

6. Responsibilities

6.1 This Policy is to be administered under the supervision of the Company Secretary. The Company Secretary is authorized to interpret and apply this policy with such input as may be needed from other departments.

6.2 Employees of each division stated under the Schedule or otherwise, shall be responsible for ensuring compliance of this Policy, as related to records in their possession, custody or control. Employee must notify Company Secretary/Managing Director of any significant changes that may impact the Company’s Records Retention Schedule, as related to records in his/her possession, custody or control

7. Archival/Destruction of Records

7.1 The documents/records are required to be preserved for a minimum period stated in the Annexure. The retention period is decided basis the current statutory/internal requirements.

7.2 The documents, after the retention period can be archived/destroyed in accordance with the Records Retention Schedule.

7.3 Records are to be destroyed only in accordance with the approval of the Authority stated in the Records Retention Schedule.

8. Other requirements

8.1 All records relating to, or created, or acquired in connection with the Company's business, property or activities, as well as the information in them, are considered to be the Company's property and do not belong to individual employees or third parties, regardless of the subject matter, storage media or location. Records and the information in them may be used only for Company business purposes and not for any personal purpose of employees. Records may not be copied for personal use or retention or for any other purpose except in furtherance of Company's business, or as required by law. Employees must return all records to Company upon request or when separating from the Company.

8.2 Confidential information in Company records must be safeguarded from improper disclosure. No records or information in them may be disclosed except in furtherance of Company's activities.

8.3 All Company records are to be protected in safe and secure conditions.

8.4 Records are to be destroyed on a regular basis, and as soon as possible following the expiration of their retention period, unless otherwise required by this Policy.

8.5 In the event of pending or reasonably foreseeable litigation, summons, government investigation or audit, affected Employees may retain the relevant records, among other things, until the matter is resolved.

Abbott India Limited
Record Retention Schedule

| Record series title/Record series Description | Country Document/Record title and description | Country Total Retention | Country Destruction Authority | Rationale |
|--|---|-------------------------|-------------------------------|---|
| <u>Documents permanent in nature</u> | | | | |
| Contracts and Agreements - Real Property Purchase and Sale | Contracts and Agreements - Real Property Purchase and Sale | Permanent | Real Estate team | Tax assessment enquiries |
| Acquisition and Divestiture Files | Acquisition and Divestiture Files | Permanent | Legal/Tax | Statutory requirement - Enquiry/Investigations/assessment enquiries |
| Capitalisation Records | Capitalization Records - Documentation related to changes in Capital structure including changes to Abbott stock | Permanent | Secretarial | Statutory Requirement |
| Legal Opinion/Expert Opinion | Legal Opinion/Expert Opinion | Permanent | Legal | Reference Guide |
| Regulatory Filings | Statutory filings with BSE/Ministry of Corporate Affairs/ Reserve Bank of India/SEBI or any other such government authorities | Permanent | Secretarial | Statutory Requirement |
| | Statutory Registers under the Companies Act 2013 | Permanent | Secretarial | Statutory Requirement |
| | Certificates from Registrar of Companies, Memorandum of Association, Court Orders | Permanent | Secretarial | Statutory Requirement |
| | Judgements/Court Orders relating to Company matters | Permanent | Legal/Tax | Statutory Requirement |
| Settlement Agreements | Settlement Agreement - Final Settlement agreement | Permanent | Legal/Tax | |
| Minutes Book | Minutes Book (Shareholders and Board of Directors, Committee Minutes, Circular Resolutions), Charter documents | Permanent | Secretarial | Statutory Requirement |
| | Compliance Certificates | Permanent | Secretarial | |
| | Licenses/approvals/Registration certificates from various government regulatory authorities under different statutes | Permanent | Regulatory/Supply Chain | |
| <u>Temporary in nature</u> | | | | |
| Contracts and Agreements - Lease Agreements | Contracts and Agreements - Lease Agreements | Until expiry+ 3 years | Legal and Tax | |
| Contracts and Agreements - Patents and Trademarks | Contracts and Agreements - Patents and Trademarks | Until expiry+ 8 years | Legal and Tax | Tax assessment enquiries |

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|---|---|--|---------------|--|
| Confidential Disclosure Agreements | Confidential Disclosure Agreements | Until confidentiality period expires + 2 years | Legal | |
| Contracts and Agreements | Contracts and Agreements | Contract expiry+ 8 years | Legal and Tax | Tax Investigations/assessment enquiries |
| Annual Meeting File | Annual Meeting File with back up papers/ ballot papers/ records of attendance by shareholders | 8 years | Secretarial | Statutory Requirement |
| Acquisition and Divestiture Files - Due diligence Support | Acquisition and Divestiture Files - Due diligence Support | Until closed + 8 Years | Legal and Tax | Statutory requirement - Tax Investigations |
| Copyright Registrations | Copyright Registrations/documents related to request from third party on use of Abbott copyrights etc. | Life of Copyright + 10 years | Tax | Tax assessment enquiries |
| Engagement Letters | Engagement Letters with consultants/attorneys/law firms | Until Expiration + 8 Years | Tax | Tax assessment enquiries |
| Investigation Files | Investigation Files - Investigation/Inspection by FDA/Government officers/agencies | Until Closed + 8 Years | Legal | |
| Litigation | Litigation records relating to threatened or asserted litigation or government investigations | Until settled + 8 years | Legal | |
| Regulatory Matters | Regulatory Matters - Documentation pertaining to various regulators customs, excise, NPPA, Ministry of health, Department of Pharmaceuticals etc. | Until Closed + 8 years | Legal | |
| Trademark Conflicts | Trademark Conflicts | Until resolved + 8 years | Legal | |
| Trademark Registration Certificates | Trademark Registration Certificates | Life of Trademarks + 8 years | Legal/Tax | |
| Trademark Searches | Trademark Searches | 6 months | Legal/Tax | |
| | Patent documents | Until expiry + 8 years | Legal | |
| | Show cause Notices/Demand Notices received from any Government authorities/documents pertaining to the same/correspondence with such authorities | Until matter is closed +3 years | Legal | |