



ADC INDIA COMMUNICATIONS LIMITED

POLICY FOR PRESERVATION AND ARCHIVAL OF DOCUMENTS (Amended and effective May 27, 2025)

1. PREAMBLE

The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) mandate listed entities to formulate a policy for preservation and archival of documents. In compliance with the Listing Regulation this Policy for Preservation and archival of Documents ("Policy") is being framed and implemented.

2. OBJECTIVE OF THE POLICY

The Company is required to maintain certain types of corporate records for a specific period of time under applicable corporate laws, including but not limited to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Companies Act, 2013 ("Applicable Laws").

This Policy identifies documents received or created in the course of business that needs to be maintained and preserved and contain guidelines for how long certain documents should be retained. Basically, this Policy classify the documents received or created in the course of business and to be maintained and preserved in the following three categories:

- i. documents whose preservation shall be permanent in nature;
- ii. documents with preservation period of not less than eight (8) years after completion of the relevant transactions; and
- iii. other documents whose preservation shall be for specific period as mentioned against such document.

3. MAINTENANCE AND PRESERVATION OF DOCUMENTS

The corporate records of the Company include essentially all papers and electronic records required to be maintained under any law or rules or regulations for the time being in force. These records include but not limited to memoranda, contracts, emails, reports, case study, interoffice correspondence regarding business transactions, accounting and tax records.

The law requires the Company to maintain certain types of corporate records either permanently or for a specified period of time. Failure to retain the records could subject the Company and the employees to serious legal consequences and seriously disadvantage the Company in litigation.

The Company expects all employees to fully comply with this Policy. Failure to comply with this Policy may result in disciplinary action against the employee.



If an employee has reasons to believe, or the Company informs the employee concerned, that Company records are relevant to litigation, or potential litigation (i.e., a dispute that could result in litigation), then the employee must preserve those records until the Legal or Respective Department determines that the records are no longer needed. This exception supersedes any previously or subsequently established destruction schedule for those records. If an employee(s) believe that exception may apply, or has any question regarding the possible applicability of that exception, he/she may contact the concerned departmental head.

Several Categories of documents that bear special consideration are identified below. While minimum retention periods are suggested, the retention of the documents not included in the identified categories should be determined by the Head of Department as he may deem fit.

A. Documents whose preservation shall be permanent in nature

The documents listed in Schedule 1 along with any other documents required legally shall be maintained and preserved permanently by the Company.

B. Documents to be preserved for not less than eight (8) years

The documents specified in Schedule II along with any other documents required legally shall be maintained and preserved for not less than eight (8) years by the Company.

C. Other Documents to be preserved for specific period as mentioned below:

i. Tax Records

Tax records include, but are not limited to documents concerning tax assessment, tax filings, tax returns, proof of deductions, appeal preferred against any claim of tax authorities etc. Tax records should be retained for a period of at least eight (8) years from the completion of assessment year for which the records pertain to.

ii. Employment /Personnel Records

Several Central and State statutes require the Company to maintain certain documents relating to recruitment, employment and personnel information. These records also reflect performance reviews and any other matters arising during the course of employment such as complaints brought against the company or individual employees, actions taken by or against personnel.

- i. Employment and personnel records should be retained for a minimum period of eight (8) years irrespective of whether such an employee continues to be employed with the Company or not.
- ii. Individual employee files need to be maintained as long as the concerned individual remains an employee of the Company and for a period of three (3) years following cessation of employment or such period of time as prescribed under respective laws for time being in force whichever is later.
- iii. All Statutory filings under various statutes should be retained in accordance with the related statute as may be specified therein or for a period of eight (8) years whichever may be later.



iii. Press Releases and Public Filings

Press Release shall include, but shall not be limited to, any intimation given to the press regarding financial results, profits, Meetings of the Board, General Meetings, and overall performance of the Company. The Company should retain all Press Releases for at least five (5) years. All events, information and documents filed with the stock exchanges, Registrar of Companies and other regulatory authorities on a permanent basis.

iv. Legal Records

Legal records include but not limited to legal opinions, pleadings, Orders passed by any court or tribunal or any authority, Judgments, Interim Orders, Documents relating to cases pending in any Court or Tribunal or any other Authority empowered to give a decision on any matter. All legal documents / copies of notices / summons / orders / judgments and all other legal documents shall be preserved permanently. Documents like leases, Leave & License agreements and other agreements shall be preserved for at least five (5) years beyond the life of the said documents.

v. Contracts

Copies of all contracts entered into by the Company should be retained for a period of at least five (5) years after the expiry or termination of the contracts.

vi. Intellectual Property Records

Intellectual Property Documents shall include, but shall not be limited to Copyrights, Trademarks, Patents, and Industrial Designs. Documents pertaining to Intellectual Property Rights that are owned by the Company shall be retained for the life of such intellectual property rights.

vii. Electronic Mail

E-mail that needs to be saved should be either:

- a. Printed in hard copy and kept in the appropriate file; or
- b. Downloaded to a computer file and kept electronically or on disk as a separate file.

Electronic documents will be retained as if they were paper documents. Therefore, the electronic files should be maintained for the appropriate amount of time depending upon the subject matter of the email. If a user has sufficient reason to keep an e-mail message, the message should be printed in hard copy and kept in the appropriate file or moved to an "archive" computer file folder. Backup and recovery methods should be tested on a regular basis.

4. DISPOSAL OF DOCUMENTS

After expiry of the statutory/regulatory retention period, the documents may be destroyed in an orderly prescribed manner:

- Physical documents shall be destroyed by shredding, cutting, crushing or by other physical means.



- Electronic documents (including documents maintained on the cloud) shall be destroyed in line with the Company's Information Security policy,

5. LIMITATION, REVIEW AND AMENDMENT OF THE POLICY

The Board of Directors may review and amend this Policy as and when deemed necessary. In the event of any conflict between the provisions of this Policy and of the Applicable Laws, the provisions of the Applicable Laws shall prevail over this Policy. Any amendment/modification to the Applicable Laws shall *mutatis mutandis* be deemed to have been incorporated in this Policy.



Schedule I

Documents whose preservation shall be permanent in nature

Sr. No.	Document
1	Company Incorporation documents
2	Memorandum and Articles of Association
3	Register of members along with index
4	Register of Duplicate share certificates
5	Statutory Registers required to be maintained under the Companies Act, 2013 or any other Act(s) or Regulations
6	Minutes of proceedings of General Meetings/Postal Ballot
7	Minutes of the Board and Committee meetings and resolutions passed by circulation
8	Policies and procedures
9	FEMA/RBI related documents and filings
10	Register of contracts or arrangements in which directors are interested



Schedule II

Documents with preservation period of not less than eight years

Sr. No.	Document
1	Books of Accounts with all supporting documents
2	Disclosures by Director
3	Register of deposits
4	Register of charges and instrument creating a charge or modification
5	Annual Return and copies of all certificates and documents required to be annexed thereto
6	Attendance register, notices, agenda, notes to agenda and other related papers of general meetings, Board and Committee meetings
7	Other registers and documents required to be maintained as per statutory requirements (as prescribed in the Companies Act, 2013 or any other Act(s) or Regulations)
8	Register and index of debenture holders
9	Structured Digital Database maintained under SEBI (Prohibition of Insider Trading) Regulations, 2015 (Eight years after completion of the relevant transactions or till completion of any investigation or enforcement proceedings)