

**EPICOR SOFTWARE CORPORATION
RECORDS RETENTION SCHEDULE
Global (Non-United States)
09-2019**

Global (non-US) Administrative Records Retention Schedule

Introduction

1. ***This retention schedule governs Global (non-U.S.) records, only.***
2. The records listed in this Schedule include only records that are critical to the business ("Business Critical"). If a record is not Business Critical, the record should not be listed in this Schedule. If the record is not Business Critical and therefore not listed, retain the record for only so long as it is needed for legitimate business purposes. As soon as it is no longer needed for such purposes, it should be disposed of promptly and properly. If you do not see a record listed in the Schedule, and believe the record is Business Critical, please contact the Legal Department.
3. The "Retention Period" column specifies the minimum time period that a record must be retained after its creation. A record may be retained for longer than the time specified in the "Retention Period" column if the department or group has a legitimate business need for retaining it. However, as soon as it is no longer needed, the record destroyed.
4. A record type may apply to multiple departments. For example, while multiple departments may have "contracts" as a record type, each should follow the record requirements set forth below.
5. Disposal of drafts, duplicates and non-records. Unless records are subject to a Legal Hold, or there is some other business purpose that requires retention, it is Epicor's policy to dispose of drafts, duplicate records and non-records as soon as the record is no longer needed. Unless otherwise required or subject to a Legal Hold, drafts and duplicate records should not be retained longer than the original or official record.
6. Only the final version of a record is subject to the requirements of the Records Retention Schedule. All retention periods are stated in years unless otherwise noted. Additionally, only a single, final copy in one form should be retained; duplicates in different media are not subject to retention period requirements.
7. Where there is no legally required retention period the business has the discretion to store the record for only so long as there is a legitimate business need for this record. When this period expires, the documents should be disposed of properly.

8. Proper disposal of obsolete hard copy records potentially containing sensitive personally identifiable information (“PII”) or sensitive business information should be disposed of by shredding or burning, using approved methods or vendors. Obsolete electronic records potentially containing sensitive PII or sensitive business information should be disposed of by erasing, overwriting or physically destroying the storage media so that the information contained in the Record cannot be reconstructed, or by otherwise rendering the Record unreadable or undecipherable.

Key

ACT – Refers to the active period of the relevant document. For example, for employment records, this period would be until employment ends or is terminated. For contract records, this period would be until the contract or agreement ends or is terminated

ACT SUP - Active until superseded.

IND – Indefinite retention subject to periodic review.

PERM - Permanent.

Global Record Types

| Record Type | Sub-Record Type | Example of Record Types | Retention Period (in years, unless otherwise noted) |
|---|--|---|---|
| Accounting /Finance/Tax/ Audit | | Accounts Receivable, Balance Sheets, Banking Records, Capital Asset Records, Cash Balance Records, Chart of Accounts, Debentures and Bonds, Employee Expense Reports, Employment Tax Records, Ledgers, Journals, Depreciation Schedules, Income Tax Records, Internal Audit Records, Payroll Records, Profit and Loss Statements, Project Accounting Records, Sales Tax Records, Timesheets, Vouchers, Tax Filings, Invoices, Receipts, Financial Reporting, AR, AP, Banking and Billing, Charitable Contributions, Note: for Annual Financial Statements, see Official Corporate Records. | 10 Exceptions: India – 16 Australia – 11 China – 31 |
| Business Operations / Product Development / Production / Quality | | Maintenance, operations and repair records for company property generally. Also includes, Product Design Records, Customer Care Reports and Log, manufacturing/fabrication records, Plant product/process development records, Product Testing Records, Production Schedule Corrective Action Reports, Product Records, Production Files, Quality Records, | ACT+10 Exceptions: Canada – PERM China - 30 |
| Corporate Records | Official Corporate Records and Archives | Corporate Formation Documents, such as, Articles of Incorporation, Corporate and Subsidiary By-Laws, Corporate Committee Charters, Corporate Seal, Corporate Minutes and Company Archives and other materials of historical interest to the company | PERM |
| Corporate Records | Official Corporate Records and Archives - Corporate Financial Records | Required Regulatory Filings, such as Annual Financial Statements, Annual Reports, Corporate Stock Records, Proxy Materials, Shareholder Agreements, Notices of Changes in Directors, Securities Register, Stock Transfer Records, Stockholder Records, and Internal Financial Policies | 10 Exceptions: Annual Reports – PERM Finland – PERM (share/shareholder register) |

| Record Type | Sub-Record Type | Example of Record Types | Retention Period (in years, unless otherwise noted) |
|--|--------------------------------|---|---|
| Corporate Records | Business Communications | General Business Critical Communications, including , Company Communications, Corporate Intranet Records, Employee Announcements, Employee Communications, Newsletters, Website Communications | 6 Exceptions: India – 8 Mexico - PERM China – 30 and PERM for General Manager’s Meeting Documents |
| Customs Records / Foreign Exchange | | Includes Duty Drawback Records, Records of Import / Export Requirements, Currency Buys/Sells, Foreign Currency Exchange Records, Foreign Deal Confirmations, Foreign Exchange Drafts. | 7 Exceptions: China - 30 |
| Health / Safety / Environmental Records | General Records | Includes Maintenance, Inspections, Emergency Action Plans and Material Safety Data Sheets, Environmental Complaints, Accident/Injury Reports and Investigations, Accident Cost Statements, Death or Serious Injury Notices and Reports, Health and Safety Policies and Procedures, First Aid Records, and Accident Prevention Program Records. Note: Records containing personal data, should be retained in accordance with the Personal Data Records Retention Rule. | PERM Exceptions: Russia – 10 Germany – 3 Singapore – 16 Finland 12 (log related to the use and disclosure of electronic patient data) Sweden – 10 |

| Record Type | Sub-Record Type | Example of Record Types | Retention Period (in years, unless otherwise noted) |
|--|-------------------------------------|--|--|
| Health / Safety / Environmental Records | Hazardous Substance Records | <p>Including Asbestos Records, Air Quality Monitoring Documents, Air Permit Compliance Records, Emission Reports, Spill Records, Air Sample Reports, Storage Tank Records, Storm Water Records, Waste Water Records, Waste Facility Liability Records, Environmental Performance Reports and Environmental Compliance Audit Records. Hearing Tests, Spill Records, and Exposure Records for toxic and hazardous materials. Also includes, Written Statement of Health and Safety Policy, Hazardous Substance Investigation Records, Hazardous Wok Reports, Safety Compliance Records and Records related to the Disposal of Hazardous Waste.</p> <p>Note: Records containing personal data, should be retained in accordance with the Personal Data Records Retention Rule</p> | <p>PERM</p> <p>Exceptions:</p> <p>Germany – 10</p> <p>Singapore - 16</p> |
| Human Resources | Employment / General Records | <p>Includes Equal Employment Opportunity Records, Employee Benefits Folders, Employee Disability Records, Employee Evaluations, Employee Leave of Absence Records, Salary and Bonus Records, Termination Records, Employee Complaints, Training Records, Employment Applications, Labor Contracts, Employee Contributions to Insurance Plans, Employee Medical Records, Garnished Wages Records, Vacation Time.</p> <p>Note: Records containing personal data, should be retained in accordance with the Personal Data Records Retention Rule</p> <p>Note: For employee exposure records, see Health / Safety / Environmental – General Records.</p> | <p>ACT+7</p> <p>Exceptions:</p> <p>China/Hungary/U.A.E. – PERM</p> |
| Human Resources | Pension / Retirement | <p>Pension and retiree information reports, pension and retirement valuation reports, Pension Plan Agreements/Plans/Amendments, Payment Registry, Pension and Actuarial Reports.</p> <p>Note: Records containing personal data, should be retained in accordance with the Personal Data Records Retention Rule</p> | <p>ACT+7</p> <p>Exceptions:</p> <p>India/China/U.A.E. – PERM</p> <p>Hong Kong – ACT+6 mos.</p> |

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|--|----------------------------------|--|--|
| Human Resources | Pension / Retirement | Pension and retiree information reports, pension and retirement valuation reports, Pension Plan Agreements/Plans/Amendments, Payment Registry, Pension and Actuarial Reports. Note: Records containing personal data, should be retained in accordance with the Personal Data Records Retention Rule | ACT+7 Exceptions: India/China/U.A.E. – PERM Hong Kong – ACT+6 mos. |
| Information Technology and Security | General IT Records | Corporate Security Records, Information Security Bulletins & Reports, Machine Downtime Quality Control Records, Release Notes, Schematics, Security Incident Responses, Software Licenses, System Design Documentation, System Requirements, Test Specifications, Web Requests, Data Breach Reports, Information Security Audits, User Authorizations. | ACT+10, length of contract Exceptions: India/Mexico – PERM China – 30 and PERM for Management Rules and Summary Documents Hungary – 5 Singapore - 1 (7 for data breaches) |
| Insurance Records / Risk Management | Policy Records | Evidence of insurance coverage for company, suppliers/vendors or other parties. May include Certificates of Insurance, Amendments, Riders, Correspondence surrounding scope of policies, Policies, Underwriting Data, Insurance Policy Coverage Reports, and Insurance Risk Analysis. Also includes, and Director & Officers Renewals. | ACT+6, length of policy Exceptions: Germany/China – PERM China – 30 Singapore - ACT+16 |
| Insurance Records / Risk Management | General Insurance Records | Claims Files, Correspondence | ACT+7 Exceptions: Mexico – PERM China – 30 |

| Record Type | Sub-Record Type | Example of Record Types | Retention Period (in years, unless otherwise noted) |
|---------------------------------|--|---|---|
| Intellectual Property | Trademark and Copyright Records | Includes records related to trademarks and copyrights, including IP agreements, applications, registrations and enforcement matters. | 70 Exceptions: China / Hong Kong – PERM Hungary – ACT+5 Singapore – ACT+7 U.A.E. - 10 |
| Intellectual Property | Patent Records | Includes records related to patents and enforcement matters. | 20 Exceptions: China / Hong Kong – PERM Hungary – ACT+5 Singapore – ACT+7 U.A.E. - 20 |
| Legal/Regulatory Records | Legal Records | Includes Contracts and Agreements, Arbitration Records, Litigation Files, Court Orders, Legal Memoranda, Claims (settled), Powers of Attorney Note: For Business Qualification and Governance Records, see Official Corporate Records. | ACT+7 Exceptions: Russia/Mexico/China – PERM UK/Hong Kong – ACT+13 for Deeds Hungary -5 (non-contract records) Finland/Sweden – ACT+10 |

| Record Type | Sub-Record Type | Example of Record Types | Retention Period (in years, unless otherwise noted) |
|----------------------------------|----------------------------------|--|--|
| Legal/Regulatory Records | Regulatory Records | Records for Foreign Trade Compliance, Anti-boycotting and Trade Sanctions Records, Foreign Official Registers, Trade Association Registers and Regulatory Reviews and Reports. | 6 Exceptions: Hungary -8 Germany/Mexico/China – PERM Russia – PERM for licenses Singapore - ACT+7 |
| Marketing / Sales Records | General Marketing Records | Records related to marketing and sales activities. Includes News Releases, Speeches, Artwork, Photos, Market Research, Customer Information. Note: Records containing personal data, should be retained in accordance with the Personal Data Records Retention Rule | 7 Exceptions: India – 8 China - 30-PERM Hong Kong/Singapore – 1 |
| Marketing / Sales Records | Sales Records | Records related to Commercial Activities, Sales, Customer Communications and Customer Service. Note: Records containing personal data, should be retained in accordance with the personal data records retention rule | 8 Exceptions: Canada – 7 years after customer relationship ends China - 30-PERM |

| Record Type | Sub-Record Type | Example of Record Types | Retention Period (in years, unless otherwise noted) |
|---------------------------|--|---|--|
| <p>Non-records</p> | <p>Non-business documents or documents with no ongoing business value</p> | <p>e-mails, texts, instant messages, voicemails or other documents sent or received that are personal or otherwise have no ongoing business value, such as unsolicited non-useful communications from third parties, personal correspondence, phone message notifications or non-essential voicemails extra “working copies” of documents, superseded drafts, temporary notes, or other notifications with only transitory value (e.g. lunch plans or the conference room where a meeting is taking place).</p> | <p>E-mails, texts, instant messages, voicemails or other documents sent or received that are personal or otherwise have no ongoing business value, such as unsolicited non-useful communications from third parties, personal correspondence, phone message notifications or non-essential voicemails, extra “working copies” of documents, superseded drafts, temporary notes, or other notifications with only transitory value (e.g. lunch plans or the conference room where a meeting is taking place) may be kept for as long as the custodian believes they may be useful, depending on the matter specific retention period.</p> |

| Record Type | Sub-Record Type | Example of Record Types | Retention Period (in years, unless otherwise noted) |
|---|---------------------------------|--|---|
| Personal Data Records Retention Rule | | <p>This rule applies to records containing “personal data”, as defined by local statute or ordinance. Such data should be kept in a form which permits identification of individuals for no longer than is necessary for the purposes for which the data were collected or further processed.</p> <p>Where there is no statutory requirement to retain a record type and a decision is made to retain the record for business purposes - and the personal data contained in the record is not required for such business purposes - then privacy protection measures should be considered. Such measures include anonymization or redaction of the personal data from the record e.g. the name and other identifying information such as SSN.</p> <p>Where records contain personal data which is “sensitive,” such as health data or financial account information, or otherwise could have a particularly detrimental effect on an individual if misused or lost, then applying privacy protection measures has elevated importance.</p> | <p>This rule applies to records containing “personal data,” as defined by local statute or ordinance. Such data should be kept in a form which permits identification of individuals for no longer than is necessary for the purposes for which the data were collected or further processed.</p> |
| Real Estate / Facilities / Engineering Records | General Facility Records | Superseded building maps, Physical Inventory records, Condition of Site and Equipment, Evacuation and Emergency Drills. | <p>ACT+5</p> <p>Exceptions:</p> <p>India/Mexico – PERM</p> <p>Russia – PERM for ownership records</p> <p>China – 10 years</p> |
| Real Estate / Facilities / Engineering Records | General Building Records | Records related to the purchase, sale and management of real property (land, buildings and offices). Records relating to the engineering projects of the company and include drawings, project files, project scope records, capital project requests | <p>8</p> <p>Exceptions:</p> <p>India/Mexico/China – PERM</p> <p>UK – ACT+15</p> <p>Hong Kong/Singapore – ACT+13</p> <p>U.A.E. – ACT+15</p> |

| Record Type | Sub-Record Type | Example of Record Types | Retention Period (in years, unless otherwise noted) |
|--|----------------------|---|---|
| Real Estate / Facilities / Engineering Records | Surveillance Records | Video surveillance, security sign-in sheets, building entry and exit logs | 1 Exceptions: Canada – 7 China – 5 Hungary - Maximum of 15 days for video surveillance Hong Kong – Up to 6 mos. For employee monitoring data Sweden – 3 mos. |
| Additional Notes: | | | Australia – For corporations that are dissolved, many record types are required to be retained for 3 years after dissolution Canada – For corporations that are dissolved, many record types are required to be retained for 7 years after dissolution Slovakia – A bankruptcy administrator is required to transfer a dissolved company's records that have permanent value to the State Archives. |

