

# Modern Expo

## General Privacy Policy

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# 1. Definitions

Term	Definition
Data subject	any living individual to whom the personal data relates. An identifiable individual is one who can be identified, directly or indirectly. Examples of data subjects are business contacts, job applicants and employees.
Data protection laws	any applicable laws, rules and regulations, relating to information security or the processing of personal data.
DPO	data protection officer.
Data processing	any use of personal data, including collection, sharing, or storage.
DPIA	data protection impact assessment.
Employee	director, manager, employee, contractor or worker of a Modern Expo entity.
Personal data	any information relating to the data subject. For example, contact details, correspondence, CV, work record, preferences, purchase history, financial data, password, e-mail addresses, IP addresses, photographs, online search history, geolocation information, etc.

# 2. Overview and Objectives

The protection of personal data and compliance with data protection laws is important to our organisation and its affiliates and subsidiaries (“**Modern Expo**”, “**we**,” “**us**”). References to “Modern Expo” or “us” are to each relevant Modern Expo entity.

Each Modern Expo entity has adopted this Policy as its own privacy policy. This Policy applies in respect of certain Modern Expo entities with such variations (to reflect e.g. local laws) as may be specified in the relevant local annexes to this Policy (if any).

We do take privacy seriously and we aim to ensure the privacy rights of our employees, business contacts and customers when we handle information about them. This is fundamental to preserving employee, business partner and customer trust, and is crucial for the long-term success of the Modern Expo business.

This Policy:

- sets out our data protection principles;
- identifies the data protection roles and responsibilities;
- establishes the Privacy Programme;
- identifies the internal policies, procedures and standards which support this Policy and, together with this Policy, constitute our organisation's privacy framework; and
- sets out a (non-exhaustive) list of the requirements that Employees must comply with in order to preserve the confidentiality and security of the personal data they handle.

This Policy does not provide an exhaustive list of permitted or prohibited conduct or set forth every rule. This Policy is not a substitute for the responsibility to exercise good business judgment and proper care. You should

continue to seek proper advice through appropriate channels in relation to any specific concerns and issues that are not specifically addressed in this Policy.

### **3. Scope**

This Policy applies to all Employees (including directors and contractors) with respect to all operations carried out by Modern Expo which involve the processing of personal data.

The highest management of each Modern Expo entity is ultimately responsible for ensuring adherence to this Policy.

### **4. Enforcement**

It is the responsibility of every Employee to comply with this Policy. Acknowledgment and understanding of this Policy is required through contracts and mandatory training. Failure to comply with this Policy may be a breach of the terms of employment and may lead to disciplinary actions up to and including termination of employment or services contracts.

We take cases of non-compliance seriously. Non-compliance with privacy laws can cause damage to our brand and business reputation, as well as result in very substantial legal penalties or even criminal prosecution.

### **5. Data Protection Principles**

Modern Expo's business operations must at all times be consistent with the Data Protection Principles set out below. These principles are binding.

#### **5.1 Lawful, fair and transparent processing**

Modern Expo only uses personal data in a way that is lawful, fair and transparent.

We comply with all data protection laws that apply to us. Where required by the law, we are also committed to helping individuals understand what information we collect, how we use it and what choices they have. We explain this to employees and business contacts in a simple and clear way in our privacy notices. We review our privacy notices regularly to keep them up to date, and to ensure they match our internal practices.

#### **5.2 Purpose limitation. Privacy by default**

We only collect personal data for specified, clear and legitimate purposes and we only collect as much personal data as we need to achieve those purposes. We only use data in ways which are necessary for clear goals and proportionate to them, taking into account the risks to the data subject.

#### **5.3 Data accuracy**

We take steps to ensure that the personal data we hold is accurate, up-to-date and relevant to the purposes for which it is used.

#### **5.4 Data retention**

We only keep personal data in an identifiable form for as long as is necessary. See section 9 for more details.

#### **5.5 Rights of the individuals**

We are fully committed to the privacy rights of individuals whose data we process.

## 5.6 Information security

We use appropriate technical and organisational measures to keep personal data secure and ensure its integrity, confidentiality and availability.

We are also committed to ensuring that our vendors and suppliers that may process personal data on our behalf preserve the confidentiality, integrity and availability of such data.

## 5.7 International transfers of personal data

Where we need to transfer information internationally, we ensure that there are adequate safeguards in place, as required by the applicable laws, to protect the personal data we transfer.

## 5.8 Privacy by design

Protection of personal data should be integrated in the technologies, processes and products from the start, when they are created.

# 6. Roles and Responsibilities

## 6.1 Modern Expo entities' separate status

Each Modern Expo entity is a separate controller and/or processor of certain personal data, and has its own duties to comply with applicable data protection laws.

Neither the Modern Expo Group as a whole, nor any of the group-wide functional teams (such as, for example, the Group Legal Office, the Data Privacy Team, the IT and Information Security Office, or the ISO):

- (a) acts as a separate controller or processor of personal data; or
- (b) is authorised by any Modern Expo entity to take any decisions about the purposes or means of processing of personal data on its behalf (unless such authority is given in writing on a case-by-case basis by the highest management of that Modern Expo entity).

The highest management of each Modern Expo entity is ultimately responsible for ensuring adherence by that entity to this Policy and the data protection laws.

## 6.2 The Group Legal Office. The Data Privacy Team

The **Group Legal Office** has been entrusted by each Modern Expo entity to help it promote and ensure privacy compliance, oversee the overall privacy management and compliance programme, respond to data subject queries and requests, respond to regulatory requests about data protection, and liaise with the IT and Information Security where required.

To carry out these functions, the Group Legal Office has established a **Data Privacy Team** that can be contacted directly on issues relating to personal data both from within and from outside the Modern Expo Group, including by data subjects and regulators. The direct email address of the Data Privacy Team is [privacy@modern-expo.com](mailto:privacy@modern-expo.com).

The Data Privacy Team's contact details are to be made available to employees, job applicants, business contacts and other data subjects whose data is processed, as well as published on the Modern Expo website. You can also ask, and will be told on request, the identity of all the members of the Data Privacy Team from time to time.

The establishment of the Data Privacy Team does not in itself amount to a designation of a DPO by any Modern Expo entity. However, a member of the Data Privacy Team may, under agreement in writing,

serve as the DPO for a certain Modern Expo entity, provided that such member meets the requirements set out by law.

### 6.3 DPOs

The Group Legal Office will assess each Modern Expo entity's circumstances from time to time to help it determine whether it is required by applicable data protection laws to appoint a DPO, and, if so required, will recommend such appointment to the highest management of that entity.

### 6.4 The Group IT and Information Security Office

The **Group IT and Information Security Office** has been entrusted by each Modern Expo entity to help it safeguard and monitor Modern Expo's internal networks and systems and ensure that personal data stored, transferred, accessed and used across these networks and systems is adequately protected from data breaches. The Office is also responsible for participating in DPIAs that concern technology.

### 6.5 HR function

It is the responsibility of each Employee engaged in a human resources function to:

- handle employees' and job applicants' personal data in compliance with this Policy and data protection laws;
- address employee and job applicant requests for the exercise of their data protection rights;
- seek the advice of the Data Protection Team whenever in doubt;
- take part in DPIAs and response efforts in respect of data breaches that involve employees' and job applicants' personal data; and
- make sure privacy notices for employees and job applicants are reviewed and updated.

### 6.6 Managers

It is the responsibility of each Employee engaged in managing or supervising other Employees to ensure that those other Employees comply with this Policy and the data protection laws.

It is the responsibility of each head of a business function to:

- ensure that all processing of personal data within that function is in accordance with this Policy and the data protection laws;
- periodically (but not less than once per year) review all documents and other data for compliance with this Policy (for example, review whether all data has been deleted or archived as required by section 9);
- seek data privacy advice before any change or novelty in the function's processes;
- clearly allocate responsibility for compliance with tasks necessary to implement the Policy Framework among the supervised Employees; consider documenting this by drawing up your department's own written procedures, processes and guidance; and
- handle and escalate any privacy incidents as appropriate.

## 7. Privacy Programme

Our Group Legal Office supervises the Modern Expo Privacy Programme, which provides a comprehensive, coordinated approach to managing privacy risk while serving business needs and strategies. The Modern Expo Privacy Programme comprises, at a minimum, the following components:

- Policy framework
- Legal compliance
- Records
- Data protection impact assessments
- Vendor privacy risk management
- Data protection training
- Data breach management
- Data subject rights

### 7.1 Policy Framework

Modern Expo operates at all times in compliance with this Policy and all internal policies, procedures and standards relating to privacy such as the Information Security and Data Breach Policy, and privacy notices to staff, online users and other individuals ("**Policy Framework**"). These may, from time to time, be updated or replaced and new policies may be added.

### 7.2 Legal compliance

The Group Legal Office will at all times help Modern Expo understand and comply with legal requirements in data protection such as providing privacy notices to data subjects and ensuring data subjects' rights.

### 7.3 Records

The Group Legal Office will, in collaboration with other business functions and the Modern Expo entities concerned, create and maintain records of data processing, the decisions and actions taken towards privacy risk management, and other records demonstrating Modern Expo's compliance with data protection laws.

### 7.4 DPIAs

Whenever the Group Legal Office is notified of a change in Modern Expo's processes (for example, a new product, technology or business operation) it will consider whether a DPIA is required. If so, the Group Legal Office will initiate, coordinate, and help document the DPIA. The DPIAs will require the input and involvement of the relevant business functions and Modern Expo entities.

### 7.5 Vendor privacy risk management

Risk management for engaging third party vendors that process personal data on behalf of Modern Expo ("**data processors**") is crucial to ensure Modern Expo's data protection compliance. The Legal Office will provide guidelines for third party risk assessment, keeping it up-to-date as necessary to address emerging privacy risks. Risks associated with a third party must be escalated to the Legal Office.

Each business function that engages a third party vendor which might process personal data on behalf of Modern Expo must ensure that the Legal Office approves such engagement. Before approving, the Legal Office will ensure that:

- the IT and Information Security Office has carried out due diligence on the data processor's information security measures;
- an appropriate processing agreement is in place with any data processor which imposes data protection obligations on the data processor (see Article 28(3) GDPR); and
- data processors' compliance with the processing agreement and the applicable law is monitored from time to time.

## 7.6 Data protection training

Data protection training will be a part of the annual compliance training plan and mandatory for all employees upon joining the company and on a regular basis thereafter. The Legal Office will ensure that training content remains up to date and appropriate to our organisation's business operations, and that it is refreshed on a regular basis. Training completion rates will be monitored and documented (e.g. in a training log).

## 7.7 Data breach management

All business functions are responsible for monitoring business operations for incidents concerning the security of personal data, capturing them on a timely and consistent basis, and executing appropriate risk mitigation strategies.

All employees and business functions are responsible for immediately escalating any actual or suspected data breaches according to our Information Security and Data Breach Policy. Any relevant office and/or business function is required to take part in breach management according to that policy.

The Legal Office jointly with the IT and Information Security Office will ensure that known incidents and risk events are identified, evaluated and remediated appropriately, and will evaluate trends so that root causes can be addressed. The Legal Office will also handle breach notifications to the competent regulator or data subjects as and when required by the applicable laws.

## 7.8 Data subject rights

The Group Legal Office will provide guidelines and assistance to the HR staff and any other office to address any data subject right request (e.g. an individual's request to access personal data held by Modern Expo) in accordance with the applicable law.

# 8. What Employees Must Do

## 8.1 Apply the Data Protection Principles to the collection and use of personal data and follow the policies, procedures and standards regarding privacy in your day-to-day work:

For example:

- Learn how to recognise personal data.
- Only collect personal data that is directly relevant and necessary to accomplish the specified purpose(s) and only retain personal data for as long as is necessary to fulfil the specified purpose(s).
- Use personal data solely for the purpose(s) for which it was collected.

- Ensure that personal data is accurate, up-to-date and relevant to the purpose(s) for which it is collected.
- Avoid accessing, collecting or storing personal data that is not necessary for your current job responsibilities.
- Delete or archive data as required by section 9.
- Secure personal data (paper and electronic) through appropriate security safeguards against risks such as loss, unauthorized access or use, destruction, modification, or unintended or inappropriate disclosure (e.g. avoid leaving papers, documents or files containing personal data in plain view when you are away from your work area).
- Keep information confidential. Personal data may not be copied, transferred or otherwise removed or disclosed without Modern Expo's permission.

## 8.2 Seek advice when in doubt

Seek the advice of the Data Privacy Team established by the Group Legal Office (at **privacy@modern-expo.com**) whenever any systems, services, products or business practices are designed or changed.

Also seek advice if you are in doubt or concerned on any issue relating to personal data.

## 8.3 Use Modern Expo data and equipment appropriately

- Use Modern Expo data and equipment for legitimate business purposes only and in accordance with applicable policies, guidelines and instructions.
- Do not install or use any other software on their computer without approval of the supervisor or the IT / IS Office.
- Manage business applications on Modern Expo computers and telecommunications devices in accordance with the Information Security and Data Breach policy.

## 8.4 Report data breaches

Immediately report any suspected data breaches (for example, unauthorised access to a system or to any premises, or loss of a flash drive) to **databreach@modern-expo.com**. See the Information Security and Data Breach Policy for details.

## 8.5 Complete required training

Undertake and complete all data protection training within the required deadlines.

## 8.6 Consequences of non-compliance

Non-compliance with the terms of this Policy may result in disciplinary action up to and including termination of employment or business relationship, as well as legal action.

# 9. Delete or Archive Data

## 9.1 Obligation to delete

You must delete personal data immediately when it is no longer needed. But note the following:

- (a) we need to keep certain types of documents for certain periods when this is required by applicable law;
- (b) in some cases we have a legitimate need to keep documents that can be used as evidence in a legal dispute at least for the limitation period set out by law (that is, for the period during which such dispute can be initiated without being time-barred). See also section 9.2 (Litigation hold) below.

Accordingly, see the **Retention Schedules** for the minimum retention periods for relevant countries (appended to this Policy). The Group Legal Office will regularly review and update the Retention Schedules. In case a document is not mentioned in the relevant Retention Schedule, seek advice.

Once the minimum retention period set out in the Retention Schedule has expired, you must immediately assess whether there is still a valid reason for keeping the document or information. If not, you must delete it. If you decide that you cannot yet delete it, you must record the reasons for your decision and the date for the next review (assessment).

## 9.2 How to delete?

When deleting electronic data, make sure it is irreversibly destroyed, and cannot be recovered. Tools for "securely deleting" files should be installed on your computer. Consult the IT staff if in doubt.

Hard copy documents containing personal data should be disposed of using our designated "confidential waste" bins (if available in your Modern Expo office) or shredders. Such documents must not be thrown away with regular rubbish.

IT equipment or storage drives (such as a USB stick) that is no longer needed and is to be thrown away, must be handed in to the Modern Expo IT staff for secure disposal. The IT staff must make sure that all personal data has been irretrievably deleted from such equipment or drive before disposal.

## 9.3 Litigation hold

In the event that a claim, litigation, government or regulatory investigation, internal investigation, audit, subpoena or any legal action or request is anticipated, threatened or commenced, the deletion of all information that may be relevant to it must stop immediately. This is an exception from the obligation to delete.

## 9.4 Obligation to archive

Whenever a document or file that contains personal data is no longer needed for the day-to-day use, but it cannot yet be deleted, it must be archived, and access to it must be restricted. This means that an Employee can access archived information only when there is a legitimate business need, and only with the express permission of a member of the highest management.

For example, information relating to a terminated Employee should not have the same level of access as information about current Employees; until such information is deleted, it must be archived, and access to it must be restricted.

If it is practicable to pseudonymize personal data (whether or not archived), the data must be pseudonymized. (But remember that pseudonymized data is still personal data).

## 9.5 Obligation to anonymize

Whenever a document cannot yet be deleted, but personal data in it can be anonymized, it must be anonymized.

## 10. Amendments to this Policy

The Group Legal Office will review this policy no less than once every year and recommend any appropriate changes.

## 11. Exceptions

Any exception to this Policy must be approved in writing by the highest management of the relevant Modern Expo entity (who will ordinarily seek the advice of the Group Legal Office). All exceptions to this Policy must be approved before implementation.

## 12. Useful Contacts

Function	Contact details
Data Privacy Team	<a href="mailto:privacy@modern-expo.com">privacy@modern-expo.com</a>
Report a suspected data breach	<b>databreach@modern-expo.com</b>
Information Security Officer	<b>ISO@modern-expo.com</b>

## Appendix A. Retention Schedule: United Kingdom

Each document specified in the table below must be retained at least for the retention period set out opposite it.

DOCUMENT CATEGORY	FORM	RETENTION PERIOD
<b>Corporate Records</b>		
Certificate of Incorporation	Original	Permanently
Certificate of change of company name	Original	Permanently
Articles of Association (Original and current)	Original	Permanently
Board Minutes	Original	10 years
Company registers	Original	Permanently (can be held electronically - on computer)
Minutes of general meetings	Original	10 years
Resolutions (both members' and board resolutions)	Original	10 years
Annual confirmation statement	Copy	3 years
Annual Report & Accounts	Signed copy	Permanently
Share applications/allotments		6 years, or later, until shares are fully paid.
Share Transfer Forms	Original	Permanently
Dividend records (all)		6 years from Audit
<b>Customs Records</b>		
Customs Returns	Original	6 years
Shipping documents	Original	6 years
Export records	Original	6 years
<b>Employment</b>		
<b>Employee Records</b>		
Directors service contracts	Original	7 years from termination
Employment Contract	Original	7 years from termination
Unsuccessful job applications & notes of		12 months after notifying/discounting candidate, save

DOCUMENT CATEGORY	FORM	RETENTION PERIOD
interview		for where a dispute is ongoing.
Payroll records	Original	7 years after the end of the financial year in which the payments were made
Overtime records	Original	7 years after the end of the financial year in which the payments were made
Benefits/Incentives (payments)	Original	7 years after the end of the financial year in which the payments were made
P45, P60 etc.	Original	7 years after the end of the financial year in which the payments were made
Income Tax Details	Original	7 years after the end of the financial year in which the payments were made
National Insurance Details	Original	7 years after the end of the financial year in which the payments were made
Expenses Records	Original	7 years after the end of the financial year in which the payments were made
Statutory Sick Pay/Maternity Pay		7 years after the end of the financial year in which the payments were made
<b>Employee Benefit and Pensions Records</b>		
Trust Deeds and rules and all amendments	Originals	Permanently
Pension scheme determinations (e.g. augmentation)	Originals	Permanently
Records of employee service and eligibility for pension	Originals	Permanently
Required personal information on employees and former employees (name, address, social security number, period of employment, pay type, either hourly or salary)	Originals	Permanently
Records of pension paid to employees or their beneficiaries	Originals	12 years after final payment
Correspondence/filings with HMRC		6 years after filing
Trustees of a registered pension scheme: Documents relating to monies received by or owing to the scheme, investments or assets held by the scheme, payments made by the scheme, contracts to purchase a lifetime annuity in respect of a member of the scheme, and the administration of the scheme	Originals	6 years from end of relevant scheme year (but we recommend permanently)

DOCUMENT CATEGORY	FORM	RETENTION PERIOD
Trustees of an occupational pension scheme: Records of their meetings and books and records relating to any prescribed transaction	Originals	6 years from end of relevant scheme year but we recommend permanently
Winding-up decisions	Originals	Permanently
Actuarial valuations	Originals	Permanently
Annual Accounts & Support documentation	Originals	Permanently
Contribution records	Originals	Permanently
Investment records & Policies	Originals	Permanently
Pensioners' records	Originals	12 years after benefit ceases
Life Policies	Original	Permanently
<b>Financial</b>		
<b>Banking Records</b>		
Remittance Advice		6 years from the end of the financial year in which the transaction was made
Promissory Notes or other Bills of Exchange	Original	No statutory requirement (recommended 6 years).
Bank Statements		6 years from the end of the financial year in which the transaction was made
Instructions to Banks		No statutory requirement (recommended 6 years after the instruction ceases to be effective)
<b>Accounting Records</b>		
Records to support annual accounts		6 years
Internal accounting reports		6 years
Budgets		No statutory requirement (recommended 5 years).
Management Accounts		6 years
<b>Records for Tax purposes</b>		
Tax returns/records	Original (where applicable)	6 years after the end of the relevant accounting period (but see 'Time Limits for Assessment' at Section II paragraph 2.4 above).
VAT records	Original (where applicable)	6 years. The point at which this record retention period starts depends on the nature of the document (but see 'Time Limits for Assessment' at Section II paragraph

DOCUMENT CATEGORY	FORM	RETENTION PERIOD
		2.4 above).
<b>Other Financial Records</b>		
Disposal of assets		No statutory requirement (recommended 12 years)
Sales Invoices		6 years from the end of the financial year in which the transaction was made
Credit notes /Debit Notes		6 years from date which records were made (credit/debit notes are considered a record for VAT purposes)
<b>Manufacturing</b>		
Manufacturing-related documents such as records, manufacturing processes, quality control procedures, warnings/instructions provided with the product, product design and safety checks etc.	Copy	10 years from last supply of the relevant product (recommended permanently)
Regulatory documents (e.g. Declaration of Conformity and Technical File)	Original (where applicable)	10 years from last supply of the relevant product (recommended permanently)
<b>Environmental / Health and Safety</b>		
Medical Surveillance and Examination Records	Originals	40 years (recommended permanently)
Health and Safety Risk Assessments (e.g. noise, hazardous substances)	Originals	As long as remain relevant (recommended permanently)
Accident Book & Investigation Documents	Original	3 years from date of last entry (recommended permanently)
Waste disposal documentation	Originals (where applicable)	2 years (3 years if they relate to hazardous waste)
All other health and safety related records	Original	Recommended permanently
All other environmental records	Original	Recommended permanently

## Appendix B. Retention Schedule: Netherlands

Each document specified in the table below must be retained at least for the retention period set out opposite it.

DOCUMENT CATEGORY	FORM	RETENTION PERIOD
<b>Corporate Records</b>		
Certificate of Incorporation	Original	Permanently
Certificate of change of company name	Original	Permanently
Articles of Association (Original and current)	Original	Permanently
Board Minutes	Original	7 years (minimum) <sup>1</sup>
Company registers	Original	Permanently
Minutes of general meetings	Original	7 years (minimum)
Resolutions (both members' and board resolutions)	Original	7 years (minimum)
Annual confirmation statement	Copy	7 years (minimum)
Annual Report & Accounts	Signed copy	7 years (minimum)
Share applications/allotments		7 years (minimum) (recommended permanently)
Share Transfer Forms	Original	Permanently
Dividend records (all)		7 years (minimum)
<b>Customs Records</b>		
Customs Returns	Original	7 years (minimum)
Shipping documents	Original	7 years (minimum)
Export records	Original	7 years (minimum)
<b>Employment</b>		
<b>Employee Records</b>		
Directors service contracts	Original	7 years (minimum) from termination

<sup>1</sup> The company's management must administer documents relating to the financial condition of the company and everything concerning its activities, rights and obligations *vis-à-vis* third parties, tax authorities, customs and other government authorities as such activities, rights and obligations may require. Company must keep books, records and other data carriers pertaining thereto in such manner that its rights and obligations can be ascertained at any time, which must be retained for a period of at least 7 years as of creation.

DOCUMENT CATEGORY	FORM	RETENTION PERIOD
Employment Contract	Original	7 years (minimum) from termination
Unsuccessful job applications & notes of interview		4 weeks after notifying/discounting candidate, or 12 months with its permission save for where a dispute is ongoing.
Payroll records	Original	2 years from termination, or 7 years (minimum) after the end of the financial year in which the payments were made, whichever is longest. <sup>2</sup>
Overtime records	Original	2 years from termination, or 7 years (minimum) after the end of the financial year in which the payments were made, whichever is longest.
Benefits/Incentives (payments)	Original	2 years from termination, or 7 years (minimum) after the end of the financial year in which the payments were made, whichever is longest.
P45, P60 etc.	Original	No statutory requirement (recommended 2 years from termination)
Income Tax Details	Original	2 years from termination, or 7 years (minimum) after the end of the financial year in which the payments were made whichever is longest.
National Insurance Details	Original	2 years from termination, or 7 years (minimum) after the end of the financial year in which the payments were made whichever is longest.
Expenses Records	Original	2 years from termination, or 7 years (minimum) after the end of the financial year in which the payments were made whichever is longest.
Statutory Sick Pay/Maternity Pay		2 years from termination, or 7 years (minimum) after the end of the financial year in which the payments were made whichever is longest.
<b>Employee Benefit and Pensions Records</b>		
Trust Deeds and rules and all amendments	Originals	2 years from expiry of the employee's claim <sup>3</sup> (recommended permanently )
Pension scheme determinations (e.g. augmentation)	Originals	2 years from expiry of the employee's claim (recommended permanently)

<sup>2</sup> On the basis of the Exemption Decree (*Vrijstellingsbesluit Wbp*), the relevant personal data must be removed ultimately two years after the employment or work that the person involved performs come to an end, unless the personal data are required to comply with a statutory obligation to keep records - e.g. corporate administration, or the personal data still serve a necessary purpose e.g. due to a legal claim. This Exemption Decree is expected to be withdrawn by the applicable law implementing the GDPR, but will likely be replaced by similar regulation.

<sup>3</sup> On the basis of the Exemption Decree (*Vrijstellingsbesluit Wbp*), the relevant personal data must be removed ultimately two years after the expiry of the employee's claim, unless relevant for tax purposes. In the latter case, this is 5 years after the claim originated. This Exemption Decree is expected to be withdrawn by the applicable law implementing the GDPR, but will likely be replaced by similar regulation.

DOCUMENT CATEGORY	FORM	RETENTION PERIOD
Records of employee service and eligibility for pension	Originals	2 years from expiry of the employee's claim (recommended permanently)
Required personal information on employees and former employees (name, address, social security number, period of employment, pay type, either hourly or salary)	Originals	2 years from expiry of the employee's claim (recommended permanently)
Records of pension paid to employees or their beneficiaries	Originals	2 years from expiry of the employee's claim
Correspondence/filings with the tax authority		No statutory requirement (recommended 7 years minimum)
Trustees of a registered pension scheme: Documents relating to monies received by or owing to the scheme, investments or assets held by the scheme, payments made by the scheme, contracts to purchase a lifetime annuity in respect of a member of the scheme, and the administration of the scheme	Originals	2 years after the expiry of the employee's claim
Trustees of an occupational pension scheme: Records of their meetings and books and records relating to any prescribed transaction	Originals	2 years after the expiry of the employee's claim
Winding-up decisions	Originals	2 years after the expiry of the employee's claim (recommended permanently)
Actuarial valuations	Originals	2 years after the expiry of the employee's claim (recommended permanently)
Annual Accounts & Support documentation	Originals	2 years after the expiry of the employee's claim (recommended permanently)
Contribution records	Originals	2 years after the expiry of the employee's claim (recommended permanently)
Investment records & Policies	Originals	2 years after the expiry of the employee's claim (recommended permanently)
Pensioners' records	Originals	2 years after the expiry of the employee's claim
Life Policies	Original	2 years after the expiry of the employee's claim (recommended permanently)
<b>Financial</b>		
<b>Banking Records</b>		
Remittance Advice		7 years (minimum)

DOCUMENT CATEGORY	FORM	RETENTION PERIOD
Promissory Notes or other Bills of Exchange	Original	7 years (minimum)
Bank Statements		7 years (minimum)
Instructions to Banks		7 years (minimum)
<b>Accounting Records</b>		
Records to support annual accounts		7 years (minimum)
Internal accounting reports		7 years (minimum)
Budgets		7 years (minimum)
Management Accounts		7 years (minimum)
<b>Records for Tax purposes</b>		
Tax returns/records	Original (where applicable)	7 years (minimum)
VAT records	Original (where applicable)	7 years (minimum)
<b>Other Financial Records</b>		
Disposal of assets		7 years (minimum)
Sales Invoices		7 years (minimum)
Credit notes /Debit Notes		7 years (minimum)
<b>Manufacturing</b>		
Manufacturing-related documents such as records, manufacturing processes, quality control procedures, warnings/instructions provided with the product, product design and safety checks etc.	Copy	10 years from last supply of the relevant product (recommended permanently)
Regulatory documents (e.g. Declaration of Conformity and Technical File)	Original (where applicable)	10 years from last supply of the relevant product (recommended permanently)
<b>Environmental / Health and Safety</b>		
Medical Surveillance and Examination Records	Originals	40 years (recommended permanently)
Health and Safety Risk Assessments (e.g. noise, hazardous substances)	Originals	40 years (recommended permanently)
Accident Book & Investigation Documents	Original	No statutory requirement (recommended permanently)

DOCUMENT CATEGORY	FORM	RETENTION PERIOD
Waste disposal documentation	Originals (where applicable)	5 years after disposal
All other health and safety related records	Original	7 years (minimum) (Recommended permanently)
All other environmental records	Original	7 years (minimum) (Recommended permanently)

## Appendix C. Retention Schedule: France

Each document specified in the table below must be retained at least for the retention period set out opposite it.

DOCUMENT CATEGORY	FORM	RETENTION PERIOD
<b>Corporate Records</b>		
Certificate of Incorporation <sup>4</sup>	Original	5 years from the removal of the company from the Trade and Companies Registrar (article 2224 of the French Civil Code).
Certificate of change of company name <sup>5</sup>	Original	5 years from the removal of the company from the Trade and Companies Registrar (article 2224 of the French Civil Code).
Articles of Association (Original and current)	Original	5 years from the removal of the company from the Trade and Companies Registrar (article 2224 of the French Civil Code).
Board Minutes	Original	5 years from the removal of the company from the Trade and Companies Registrar (article 2224 of the French Civil Code).
Company registers	Original	5 years from the removal of the company from the Trade and Companies Registrar (article 2224 of the French Civil Code).
Minutes of general meetings	Original	5 years from the removal of the company from the Trade and Companies Registrar (article 2224 of the French Civil Code).
Resolutions (both members' and board resolutions)	Original	5 years from the removal of the company from the Trade and Companies Registrar (article 2224 of the French Civil Code).
Annual Report & Accounts	Original	10 years as it can be considered as accounting documents (Article L. 123-22 of the French Commercial Code)
Share applications/allotments	Original	5 years from the removal of the company from the Trade and Companies Registrar (article 2224 of the French Civil Code).
Share Transfer Forms	Original	5 years from the removal of the company from the Trade and Companies Registrar (article 2224 of the French Civil Code).
Dividend records (all)	Original	5 years from the removal of the company from the

<sup>4</sup> Under French law, the certificate of incorporation corresponds to the "extrait Kbis".

<sup>5</sup> The certificate of change of company name does not exist under French law. Any change in the name of the company must be the subject of a decision by the general meeting and a change in the articles of association. The retention period therefore corresponds to that of the articles of association.

DOCUMENT CATEGORY	FORM	RETENTION PERIOD
		Trade and Companies Registrar (article 2224 of the French Civil Code).
<b>Customs Records</b>		
Customs Returns	Original <sup>6</sup>	3 years (Article 16 of Council Regulation 2913/92 of 12 October 1992)
Shipping documents	Original	5 years (article 2224 of the French Civil Code)
Export records	Original	5 years (article 2224 of the French Civil Code).
<b>Employment</b>		
<b>Employee Records</b>		
Directors service contracts	Copy	5 years from departure of directors (article 2224 of the French Civil Code).
Employment Contract	Copy	5 years as from departure of employee (article 2224 of the French Civil Code and CNIL simplified norm No 46).
Unsuccessful job applications & notes of interview	Copy	2 years from the last contact with concerned applicant (CNIL recommendation No. 02-017 of 21 March 2002).
Payroll records	Copy	5 years from the date of issuance of payslip (article L.3243-4 of the French Labor Code and article L243-12 of the French Social Security Code)
Overtime records	Copy	5 years from departure of employee (Article 2224 of the French Civil Code)
Benefits/Incentives (payments)	Copy	10 years (Article L. 123-22 of the French Commercial Code)
Income Tax Details	Copy	6 years from as of the most recent entry in the documents or as of the date of the documents (applicable statute of limitations set out by Article L.102 B of the French Tax Procedure Handbook).
National Insurance Details	Copy	5 years (article 2224 of the French Civil Code).
Expenses Records	Copy	10 years (Article L. 123-22 of the French Commercial Code)
Statutory Sick Pay/Maternity Pay	Copy	10 years (Article L. 123-22 of the French Commercial Code)
<b>Employee Benefit and Pensions Records</b>		
Trust Deeds and rules and all amendments	Copy	Unlimited

<sup>6</sup> Article 1 of Order of 26 April 2013.

DOCUMENT CATEGORY	FORM	RETENTION PERIOD
		(alignment on the retention period applicable to information necessary to establish the rights of employees, including pension rights provided in CNIL's exemption DI-002)
Pension scheme determinations (e.g. augmentation)	Copy	Unlimited (alignment on the retention period applicable to information necessary to establish the rights of employees, including pension rights provided in CNIL's exemption DI-002)
Records of employee service and eligibility for pension	Copy	Unlimited (alignment on the retention period applicable to information necessary to establish the rights of employees, including pension rights provided in CNIL's exemption DI-002)
Required personal information on employees and former employees (name, address, social security number, period of employment, pay type, either hourly or salary)	Copy	5 years from the departure of the employee.
Records of pension paid to employees or their beneficiaries	Copy	Unlimited (alignment with the retention period applicable to information necessary to establish the rights of employees, including pension rights provided in CNIL's exemption DI-002)
Correspondence/filings with French tax authorities	Copy	6 years as from the taxation year (article L. 102 of the French Tax Procedure Handbook).
Trustees of a registered pension scheme: Documents relating to monies received by or owing to the scheme, investments or assets held by the scheme, payments made by the scheme, contracts to purchase a lifetime annuity in respect of a member of the scheme, and the administration of the scheme	Copy	Unlimited (alignment with the retention period applicable to information necessary to establish the rights of employees, including pension rights provided in CNIL's exemption DI-002)
Trustees of an occupational pension scheme: Records of their meetings and books and records relating to any prescribed transaction	Copy	Unlimited (alignment with the retention period applicable to information necessary to establish the rights of employees, including pension rights provided in CNIL's exemption DI-002)
Actuarial valuations	Copy	Unlimited (alignment on the retention period applicable to information necessary to establish the rights of employees, including pension rights provided in CNIL's exemption DI-002)

DOCUMENT CATEGORY	FORM	RETENTION PERIOD
Annual Accounts & Support documentation	Copy	Unlimited (alignment on the retention period applicable to information necessary to establish the rights of employees, including pension rights provided in CNIL's exemption DI-002)
Contribution records	Copy	Unlimited (alignment with the retention period applicable to information necessary to establish the rights of employees, including pension rights provided in CNIL's exemption DI-002)
Investment records & Policies	Copy	Unlimited (alignment with the retention period applicable to information necessary to establish the rights of employees, including pension rights provided in CNIL's exemption DI-002)
Pensioners' records	Copy	Unlimited (alignment with the retention period applicable to information necessary to establish the rights of employees, including pension rights provided in CNIL's exemption DI-002)
Life Policies	Written document <sup>7</sup>	Permanently until the death of the insured and 30 years thereafter (article L. 114-1 of the French Insurance Code)
<b>Financial</b>		
<b>Banking Records</b>		
Remittance Advice	Original	5 years (article 2224 of the French Civil Code and article L. 110-4 of the French Commercial Code).
Promissory Notes or other Bills of Exchange	Original	5 years (article L. 110-4 of the French Commercial Code)
Bank Statements	Original	5 years from the payment (article L. 110-4 of the French Commercial Code).
Instructions to Banks	Original	5 years (article L. 110-4 of the French Commercial Code)
<b>Accounting Records</b>		
Records to support annual accounts	Copy	10 years from the end of the financial year (Article L. 123-22 of the French Commercial Code)

<sup>7</sup> Article L. 112-3 of the French Insurance Code requires the existence of a written document (physical or electronic) to prove the existence of an insurance contract. If the company uses electronic archives, it must be absolutely certain that all technical requirements are met so the electronic document is not challengeable.

DOCUMENT CATEGORY	FORM	RETENTION PERIOD
Internal accounting reports	Original	10 years from the end of the financial year (Article L. 123-22 of the French Commercial Code)
Budgets	Copy	10 years from the end of the financial year (Article L. 123-22 of the French Commercial Code)
Management Accounts	Original	10 years from the end of the financial year (Article L. 123-22 of the French Commercial Code)
<b>Records for Tax purposes</b>		
Tax returns/records	True, fair and sustainable copy	6 years as from the taxation year (article L. 102 of the French Tax Procedure Handbook).
VAT records	Original	6 years as from the taxation year (article L. 102 of the French Tax Procedure Handbook).
<b>Other Financial Records</b>		
Disposal of assets	Copy	10 years from the end of the financial year (Article L. 123-22 of the French Commercial Code)
Sales Invoices	Invoices supporting VAT deduction claim must be kept in their original paper form.	10 years from the end of the financial year (Article L. 123-22 of the French Commercial Code)
Credit notes /Debit Notes	Copy	10 years from the end of the financial year (Article L. 123-22 of the French Commercial Code).
<b>Manufacturing</b>		
Manufacturing-related documents such as records, manufacturing processes, quality control procedures, warnings/instructions provided with the product, product design and safety checks etc.	Copy	5 years (article L. 110-4 of the French Commercial Code)
Regulatory documents (e.g. Declaration of Conformity and Technical File)	Original (where applicable)	5 years (article L. 110-4 of the French Commercial Code) <sup>8</sup>
<b>Environmental / Health and Safety</b>		
Medical Surveillance and Examination Records	Original	5 years from departure of employee (CNIL simplified norm No 46)
Health and Safety Risk Assessments (e.g. noise, hazardous substances)	Original	5 years (Article D. 4711-3 of the French Labour Code)
Accident Book & Investigation Documents	Original	10 years as of the date of the initial physical damage or subsequent aggravation of the damage (Article D. 441-

<sup>8</sup> Please note these documents may be subject to other specific retention periods depending on the nature of the document.

DOCUMENT CATEGORY	FORM	RETENTION PERIOD
		2 of the French Social Security Code, Article 2226 of the French Civil Code).
Waste disposal documentation	Copy	3 years (Article R. 541-43 of the French Environment Code) or 5 years if they relate to hazardous waste (Article R. 541-45 of the French Environment Code)
All other health and safety related records	Original	5 years (Article 2224 of the French Civil Code)
All other environmental records	Copy	Permanently (best practice) (Article L. 152-1 of the French Environment Code)

## Appendix D. Retention Schedule: Poland

Each document specified in the table below must be retained at least for the retention period set out opposite it.

DOCUMENT DESCRIPTION	RETENTION PERIOD
<b>Accounting</b>	
General obligation for retention of company accounts, books of account and records	<p><b>Period:</b> 5 years</p> <p><b>Start of the Period:</b> From the beginning of the year following the financial year to which the documents relate to.</p> <p>However, fiscal laws impose stricter obligations. According to Tax Ordinance, company accounts, books of accounts and records should be kept until tax liability expires. Which means that start of the period of 5 years begins from the end of the calendar year in which the deadline for payment of tax expired.</p>
Documentation of the accounting method adopted	<p><b>Period:</b> For a period not shorter than 5 years.</p> <p><b>Start of the Period:</b> From the date the documentation ceases to be valid.</p>
Approved annual financial statements	<p><b>Period:</b> permanently</p> <p><b>Start of the Period:</b> From the date of preparation of financial statements.</p>
Accounting evidence concerning proceeds	<p><b>Period:</b> From the date of drawing up the financial statements for a given financial year, but not shorter than until the date of clearing the persons entrusted with the assets subject to retail sale.</p> <p><b>Start of the Period:</b> From the beginning of the year following the financial year to which the documents relate to.</p>
Accounting evidence concerning construction in progress, bank and non-bank loans and commercial contracts, claims pursued in civil proceedings or covered by criminal or tax proceedings	<p><b>Period:</b> 5 years</p> <p><b>Start of the Period:</b> Starting from the beginning of the year following the financial year in which the transactions and proceedings were finally terminated, paid off, settled or expired.</p>

DOCUMENT DESCRIPTION	RETENTION PERIOD
Stocktaking records	<p><b>Period:</b> 5 years</p> <p><b>Start of the Period:</b> From the beginning of the year following the financial year to which the documents relate to.</p>
Other accounting evidence and reports that are required to be prepared under the Act	<p><b>Period:</b> 5 years</p> <p><b>Start of the Period:</b> From the beginning of the year following the financial year to which the documents relate to.</p>
<b>Tax</b>	
General obligation of taxpayers to provide (upon request of the tax inspector) all information that may be relevant to their tax position, including all books, records and other data carriers	<p><b>Period:</b> Until the expiry of the limitation period of the Company's liability as a remitter. As a general rule, liabilities become time-barred at the end of a 5-year period (except for the situations specified in Articles 70 and 70a of the Tax Code, when the limitation period does not start to run and the limitation period that has commenced is suspended).</p> <p><b>Start of the Period:</b> The end of the calendar year in which the time limit to pay tax ended.</p>
<b>Payroll and salary records</b>	
Employee paylists or their equivalents	<p><b>Period:</b> minimum 5 years</p> <p>The period of required access to this information, resulting from old age or disability pension regulations or tax regulations, but not shorter however than 5 years, unless the documents are to be used as the basis for calculating the old age and disability pension, in which case the provisions of the following point shall apply.</p> <p><b>Start of the Period:</b> From the beginning of the year following the financial year to which those records apply.</p>
Tax payer shall be obliged to retain of payrolls, employee paylists or another evidences on the basis of which the calculation base of pension and disability pension is established (wage documentation).	<p><b>Period:</b> 10 years</p> <p><b>Start of the Period:</b> From the day of terminating the employment relationship with an employee.</p>
The tax payer shall be obliged to retain the copies of an accounting declaration and personal monthly report and	<p><b>Period:</b></p>

DOCUMENT DESCRIPTION	RETENTION PERIOD
correcting documents.	<p>5 years</p> <p><b>Start of the Period:</b></p> <p>From the date of the transfer of documents to one of the organizational units of Social Insurance Fund in a written or electronic form.</p>
A company needs to include information about employees in its administration, including name, date of birth, tax registration number and address. In addition, requests from employees to apply a wage withholding tax discount must be retained in the company's administration	<p><b>Period:</b></p> <p>5 years</p> <p><b>Start of the Period:</b></p> <p>The end of the calendar year in which the time limit to pay tax ended.</p>
Payroll and salary documents also likely to be subject to a maximum retention period based on data protection rules: payroll records (wages, tax and social security records, payslips, overtime compensation, bonuses, expenses, benefits in kind), severance pay records (e.g. notification to the competent authorities regarding redundancy, decisions of the court regarding dismissal, correspondence with the competent authorities regarding dismissal, outplacement records, calculations of termination payments)	<p><b>Period:</b></p> <p>10 years</p> <p><b>Start of the Period:</b></p> <p>From the day of terminating the employment relationship with an employee.</p>
Benefits data (EnelMed, MultiSport, ZFSS)	<p><b>Period:</b></p> <p>During employment and 5 years after employment termination.</p> <p><b>Start of the Period:</b></p> <p>The end of the calendar year in which the time limit to pay tax ended.</p>
<b>HR and employment records</b>	
Employment contract	<p><b>Period:</b></p> <p>During employment and 10 years after employment termination.</p> <p><b>Start of the Period:</b></p> <p>From the day on which the employee ends the work for the employer.</p>
HR and employment documents also likely to be subject to a maximum retention period based on data protection rules: Data of rejected job applicants (e.g. application letters, CVs, references, certificates of good conduct, job interview notes, assessment and psychological test results)	<p><b>Period:</b></p> <p>6 years</p> <p><b>Start of the Period:</b></p> <p>From the beginning of the recruitment process and other process.</p>
Data concerning a temporary worker (other than tax related):	<p><b>Period:</b></p>
1. based on the contract for services	1. 10 years
2. based on the employment contract for specified period	2. 10 years

DOCUMENT DESCRIPTION	RETENTION PERIOD
<p>of time</p> <p>3. based on the contract for performance of specific tasks</p>	<p>3. 2 years</p> <p><b>Start of the Period:</b></p> <ol style="list-style-type: none"> <li>1. from the day the insured ends work for the payer;</li> <li>2. from the day the insured ends work for the payer;</li> <li>3. from the end of the contract.</li> </ol> <p>In case of the tax related data (wage etc) - the tax rules on the retention period apply.</p>
<p>Reports on employee performance review meetings and assessment interviews (competency database)</p>	<p><b>Period:</b></p> <p>6 years</p> <p><b>Start of the Period:</b></p> <p>The day of the report preparation.</p>
<p>Records of safety accidents at work</p>	<p><b>Period:</b></p> <p>10 year after employment accident (we suggest to apply 50 years period though).</p> <p><b>Start of the Period:</b></p> <p>Year of accident case is closed</p>
<p>Employees' use of internet and e-mail</p>	<p><b>Period:</b></p> <p>6 years</p> <p><b>Start of the period:</b></p> <p>From the day on which the employee ends the work for the employer.</p>
<p>Candidates' job application data (application for single job post)</p>	<p><b>Period:</b></p> <p>6 years</p> <p><b>Start of the Period:</b></p> <p>From the beginning of employment of the chosen candidate.</p>
<p>Candidates' job application data (open job application)</p>	<p><b>Period:</b></p> <p>6 years</p> <p><b>Start of the Period:</b></p> <p>From the moment we receive the application.</p>
<b>Purchasing records</b>	
<p>An organization is obliged to record all delivery of goods or services, all intra-European Community acquisitions, all import and export, and all other information relevant for VAT purposes</p>	<p><b>Period:</b></p> <p>5 years</p> <p>The taxpayer is obliged to keep both issued and received invoices, but also other records and documents serving the settlement of tax on goods and services (VAT) until the expiry of the tax liability limitation period.</p> <p><b>Start of the Period:</b></p>

DOCUMENT DESCRIPTION	RETENTION PERIOD
	The period of 5 years elapses from the end of calendar year in which the tax was due.
General ledger, accounts receivable department, accounts payable department, (procurement and) sales administration, inventory records	<p><b>Period:</b> 5 years</p> <p><b>Start of the Period:</b> The period of 5 years elapses from the beginning of the year following the financial year to which the files relate to.</p>
<b>Anti-Money Laundering</b>	
Documents and information concerning measures taken to conduct customer due diligence for anti-money laundering purposes	<p><b>Period:</b> 5 years</p> <p><b>Start of the Period:</b> The first day of the year following the year in which the transaction with the customer was conducted.</p>
Registers of natural or legal persons to avoid participation in transactions that constitute money laundering or terrorist financing	<p><b>Period:</b> 5 years</p> <p><b>Start of the Period:</b> The first day of the year following the year in which the transaction with the customer was conducted.</p>
Documentation regarding all circumstances which may indicate money laundering or terrorist financing and any actions and decisions taken in the examination of suspected money laundering or terrorist financing transactions	<p><b>Period:</b> 5 years</p> <p><b>Start of the Period:</b> The first day of the year following the year in which the transactions were registered.</p>
<b>Supplier data</b>	
Suppliers staff data for purchasing and procurement - customer complaints	<p><b>Period:</b> 3 or 10 years</p> <p><b>Start of the Period:</b> From the day when the injured party learned about the damage and about the person liable to redress it or might have learned about it if he had exercised due diligence.  However, such a time limit may not be longer than ten years from the day when the event causing the damage occurred.</p>
<b>Shareholders</b>	
Shareholders data 1. as employee	<p><b>Period:</b> 1. 10 years</p>

DOCUMENT DESCRIPTION	RETENTION PERIOD
<ul style="list-style-type: none"> <li>2. corporate documents</li> <li>3. claim for redressing damage</li> </ul>	<ul style="list-style-type: none"> <li>2. Throughout the whole existence of the company and after its dissolution (depending on the documents).</li> <li>3. 3 years/10 years</li> </ul> <p><b>Start of the Period:</b></p> <ul style="list-style-type: none"> <li>1. From the day of termination the employment relationship with an employee.</li> <li>2. From the beginning of the company.</li> <li>3. Three years from the date on which the company became aware of the damage and of the person liable for its redressing. Notwithstanding the foregoing, the claim shall, in any event, be barred by the statute of limitations upon the lapse of ten years from the occurrence of the event causing the damage.</li> </ul>

## Appendix E. Retention Schedule: Germany

Each document specified in the table below must be retained at least for the retention period set out opposite it.

"End of the calendar year" means from the end of the calendar year to which the document relates.

DOCUMENT CATEGORY	RETENTION PERIOD	STARTING
Accounting Capital Assets	10 years	End of the calendar year
Budgeting and Business Planning	10 years	End of the calendar year
Corporate Financing	10 years	End of the calendar year
Employee Compensation, Payroll, Time and Attendance	10 years	End of the calendar year
Internal Financial and Management Reporting	10 years	End of the calendar year
Taxation Reporting	10 years	End of the calendar year
Bank Accounts - Account Set -Up and Management	10 years	End of the calendar year
Accounting Books and Ledgers	10 years	End of the calendar year
Accounting Transactions	10 years	End of the calendar year
Financial Statements	10 years	End of the calendar year
Contracts - General	10 years in case taxation relevant or 6 years in case solely accounting relevant	End of the calendar year in which the contract ended
Intellectual Property	10 years (to the extent to be taxation relevant)	End of the calendar year
Licenses, Permits and Certification	10 years (to the extent to be taxation relevant)	End of the calendar year
Litigation	10 years	End of the calendar year
Real Estate Ownership (in relation to inventory)	10 years	End of the calendar year
General Regulatory Reporting	10 years	End of the calendar year
Garnishment	10 years	End of the calendar year
Government Investigations and Complaints	10 years (to the extent taxation relevant)	End of the calendar year
Internal Audits	10 years (to the extent taxation relevant)	End of the calendar year

DOCUMENT CATEGORY	RETENTION PERIOD	STARTING
Legal Projects	10 years	End of the calendar year
Policies and Procedures	10 years (to the extent to be taxation relevant)	End of the calendar year
Environmental Health and Safety Testing	30 years	End of the calendar year
Employee Benefits Participation	6 years	End of the calendar year
Employee Illnesses and Accidents	3 years (Best practice)	End of the calendar year
Employee Medical Records and Drug Testing	3 years (Best practice)	After termination
Immigration and Naturalization	3 years	After termination
Recruitment	up to ~6 months (no obligation but best practice in the light of possible legal claims)	Rejection of the applicant
Training and Development Programs	Business decision	
Training Attendance and Certification	3 years for specific employment relevant trainings	After termination
Pension Plans	Termination of plan, eligibility or entitlement + 10 years  30 years where a Social Security Authority audit has not occurred	Termination of plan, eligibility or entitlement
Information Systems, Networking and Computers	6 years (to the extent to be taxation relevant)	End of the calendar year
Procurement	10 years (to the extent to be taxation relevant)	End of the calendar year
Security Incidents and Investigations	6 years (to the extent to be taxation relevant)	End of the calendar year
Project Administration	6 years (to the extent to be taxation relevant)	End of the calendar year
Facilities Management	10 years (to the extent to be taxation relevant)	End of the calendar year
Advertising and Marketing Materials	6 years	End of the calendar year

DOCUMENT CATEGORY	RETENTION PERIOD	STARTING
Customer Complaints and Disputes	6 years	End of the calendar year
Marketing Research, Analyses and Plans	6 years	End of the calendar year
Sales Proposals	6 years	End of the calendar year
Customer Relations	6 years (to the extent taxation relevant)	End of the calendar year
Public Relations	6 years (to the extent taxation relevant)	End of the calendar year
Policies	10 years (to the extent taxation relevant)	End of the calendar year
Claims	10 years	End of the calendar year
Worker's Compensation	10 years	End of the calendar year
Customs and Trade	10 years	End of the calendar year
Shipping and Transportation	6 years	End of the calendar year
Vehicle Maintenance and Driving Records	6 years	End of the calendar year
<b>Corporate Records</b>		
<ul style="list-style-type: none"> <li>▪ Incorporation documents</li> <li>▪ Board minutes</li> <li>▪ Minutes of general meetings</li> <li>▪ Resolutions</li> <li>▪ Other organizational notices</li> </ul>	10 years	End of the calendar year
<ul style="list-style-type: none"> <li>▪ Incoming business correspondence and copies of mailed business correspondence, including emails</li> <li>▪ Other documents that are relevant for taxation (unless these documents qualify as accounting records; see below Finance and Accounting)</li> </ul>	6 years	End of the calendar year
<b>Employment Related Records</b>		
Personnel files (regardless of whether in a filing system or electronically stored)	After termination of the employment relationship no retention obligation, but recommended during the term of statutory or tariff preclusion periods and limitation periods. The regular statutory lapse period amounts to 3 years generally starting at the end of the year in which the claim arose.	After termination

DOCUMENT CATEGORY	RETENTION PERIOD	STARTING
	Under certain circumstance the limitation period may extend to up to 30 years.	
Documents regarding overtime work	At least 2 years	After performance of the overtime work that exceeds the regular working time of 8 hours per day.
Pregnant and nursing employees: List of names, mode of employment and period of employment	At least 2 years	As from the last recording.
Adolescent employees (aged between 15 and 18): List of names, date of birth, address and date of commencement of employment	At least 2 years	As from the last recording.
Documents regarding salary and social security contribution calculations	Up to the expiration of the calendar year following the last audit by the social security authority	
Payroll accounts	6 years	End of the calendar year
<b>Finance and Accounting</b>		
<ul style="list-style-type: none"> <li>▪ Business reports</li> <li>▪ Annual financial statements and consolidated financial statements</li> <li>▪ Accounting records</li> <li>▪ Opening balance sheet</li> <li>▪ Operating instructions and other organizational documents necessary for their comprehension</li> <li>▪ Books</li> <li>▪ Records, including tax records, banking records, other financial records and accounting records</li> <li>▪ Inventory listings</li> <li>▪ Incoming business correspondence and copies of mailed business correspondence (including emails) that qualify as accounting records</li> <li>▪ Customs records, including documents required for declaration of goods</li> </ul>	10 years	End of the calendar year
<b>Safety</b>		
<ul style="list-style-type: none"> <li>▪ Accident documentation</li> <li>▪ Other related documents</li> </ul>	6 years	End of the calendar year