



Data Retention Policy

OTG-DP-POL-206

Date: FEBRUARY 2025



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1. Purpose

Ocean Technologies Group ("OTG") collects, stores and processes information related to its business operations, employees, and customers. OTG is required to maintain such information in a secure way and enforce controls on its retention and disposal activities. This Policy identifies the appropriate retention and disposal requirements for certain types of data for OTG to comply with applicable Data Protection Laws.

2. Scope

This Policy applies to OTG and to its directors, officers, employees, and non-employee workers. This Policy also applies to third parties who adopt this policy by contract or upon the request of OTG (including contractors).

This Policy applies to all information created, received, held, and processed by OTG in the conduct of its business, regardless of whether OTG collect such information itself or whether it is received from a third party (including another OTG group company), and regardless of whether such information is hosted within OTG or on a third-party infrastructure, platform, or service on OTG's behalf.

This Policy should be read in conjunction with and as a complement to other policies and procedures established by OTG, including the Global Privacy Policy.

3. Definitions

"Data Protection Laws"

means the General Data Protection Regulation ("**GDPR**"), and any other applicable laws, regulations, regulatory requirements, and codes of practice relating to the protection of individuals about the processing and free movement of personal data in any relevant country.

"Information"

refers to any document, data (including personal data) content, information, or object, regardless of media or format (including both physical and electronic records).

"Personal data"

refers to any information relating to an individual that identifies the individual or could reasonably be used to identify the individual regardless of the medium involved (e.g. paper, electronic, video, audio). Examples of personal data include contact details, financial data, passwords, IP addresses, pictures, online search history, geolocation information.

"Customer Data"

refers to any data that is owned by the customer and that which OTG processes on the customers behalf

4. General Principles

OTG, as a rule will need to:

- classify the documents/records it holds and decide whether (and how long) to retain them by reference to the purpose or purposes for which it holds the data.
- keep in mind that personal data should be deleted or anonymized when it is no longer needed for the purpose or purposes for which it was collected or held.
- securely delete or anonymize records/documents when they reach the end of their prescribed retention period.
- regularly review the personal data it holds, and the length of time it retains such personal data for.
- regularly review and if necessary, update documents containing personal data to ensure it stays up to date.
- archive documents which no longer need to be accessed regularly but are of long-term relevance to the business.

Information should be retained and securely disposed of according to legal, regulatory, contractual, and business requirements.

Many legal and regulatory requirements will dictate how long that OTG should keep information. For example, some business documents, such as accounting and HR documents (e.g. PAYE records), must be kept for a minimum period under legislation and some must be kept for a minimum period in case of future legislation.

5. Retention of Personal Data

Personal data should not be retained for a longer period than is necessary in relation to the purposes for which it was collected or for which it is further processed. What period is 'necessary' will differ depending on the information concerned and the purposes for which that information was collected and is used. If the personal data is altered so that it no longer permits identification of the individual, even in combination with other information whether within OTG or outside of it (e.g. because it is anonymized), then it may be retained indefinitely.

Note, however, that: (i) pseudonymized data is still considered personal data and shall be processed in accordance with applicable Data Protection Laws; and (ii) true anonymization can be difficult to achieve in practice and so in many cases it will likely be simpler to delete personal data that is no longer needed.

6. Disposal of Personal Data

If a document is no longer needed for business purposes or to comply with legal requirements, it should normally be destroyed or anonymized. Destruction of documents refers to the irreversible deletion of digital documents and the physical destruction of paper and other non-digital documents.

Electronic data should be permanently deleted so that it is not possible to retrieve the relevant data. Hard copy documents containing personal data should be disposed of using confidential waste bins or shredders and should not be thrown away with regular rubbish.

Requirements

- Data storage and retention periods for information held in IT systems as physical records are defined by legal, regulatory, contractual, and business requirements.
- The retention schedules attached in Appendix 1 - set out the periods of time per categories of documents (e.g. tax and accounting records, payroll documents) for which OTG's business information is to be retained.
- Information should be held in accordance with the Information Security Policies the IT function should develop the necessary procedures, processes, and guidelines to define the required data protection controls including any related physical records.
- Physical records should be stored in a manner that provides protection and security to a degree proportional to their importance and sensitivity. Physical records that are deemed vital to OTG should be stored in a fireproof safe or vault.
- If records are stored offsite at a third-party provider's facility, OTG should ensure that it uses a professional records management company and facility with appropriate security, fire safety and environmental controls.
- A register of physical information assets transferred to and stored in offsite storage facilities must be maintained.
- Information held by OTG shall be reviewed periodically to ensure that it does not exceed the specified retention period and is securely disposed of accordingly.
- Any personal data is subject to the Global Privacy Policy and it is important that such data is securely disposed of once it is no longer required to fulfil the purpose for which it was collected, and it is not required to comply with any legal obligation.
- Where possible, an automated process shall be developed to remove the stored data in IT systems that exceeds business, regulatory and legal retention requirements on a regular basis.
- For manual destruction, the approval of the information owner must be obtained prior to removing the data and confirmation shall be sent to the information owner after such data removal.
- If a claim, litigation, government or regulatory investigation, internal investigation, audit, subpoena or any other legal action or request is anticipated, threatened, or commenced, the destruction of all relevant information, which may otherwise be destroyed in accordance with this policy, must cease immediately.
- All data to be archived shall be backed up on at least two separate media which must be stored in appropriate physical and environmental conditions suitable to long-term archival storage.

7. Retention of Customer Data

Customer data should not be retained for a longer period than that which have been contractually agreed with the customer. The retention period is contractual agreed at the duration given in the table below for the different data types. In some cases customers may change the retention period and if this is the case those retention period should be adhered to, however some customer data types must be retained for a specific period legal reasons and the mandatory retention periods for this data takes precedence over anything that the customer has requested.

8. Disposal / Return of Customer Data

Customer data should be permanently deleted so that it is not possible to retrieve the relevant data. Where its' not feasible to extract customer data from backup or archive copies, for example, this can be retained and deleted according to this policy.

9. Escalation

- The Head of Compliance is responsible for resolving questions about the appropriate interpretation of this Policy considering legal and regulatory requirements, with input from external Legal when required, as well as responsible for resolving any escalated questions about interpreting this Policy.

10. Appendix 1 - Retention Schedule United Kingdom

The information specified in the table below must be retained for the retention period set out in the table to comply with applicable legislation in the UK.

Document Category	Form	Recommended Retention Period
Corporate Records		
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)
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
Customs Records		
Customs Returns	Original	6 Years
Shipping documents	Original	6 Years
Export records	Original	6 Years
Employment		
Employee Records		
Directors service contracts	Original	7 Years from termination
Employment Contract	Original	7 Years from termination
Unsuccessful job applications & notes of interview		12 months after notifying/discounting candidate, save for where a dispute is ongoing.

Document Category	Form	Recommended Retention Period
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
Employee Benefit and Pensions Records		
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	Originals	6 Years from end of relevant scheme year (but we recommend permanently)

Document Category	Form	Recommended Retention Period
a lifetime annuity in respect of a member of the scheme, and the administration of the scheme		
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
Financial		
Banking Records		
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)
Accounting Records		
Records to support annual accounts		6 Years
Internal accounting reports		6 Years
Budgets		No statutory requirement (recommended 5 years).
Management Accounts		6 Years
Records for Tax purposes		

Document Category	Form	Recommended Retention Period
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 2.4 above).
Other Financial Records		
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)
Manufacturing		
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)
Environmental / Health and Safety		
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

Document Category	Form	Recommended Retention Period
All other environmental records	Original	Recommended permanently
Payment records		
Sensitive authentication data for credit card transactions		Only store until authorization complete
Cardholder's name		May be retained after authorization if required for daily business operations
Service code		May be retained after authorization if required for daily business operations
Card expiration date		May be retained after authorization if required for daily business operations
Primary Account Number (PAN)		May be retained after authorization if required for daily business operations
Payment card verification code		Only store until authorization complete
Personal Identification Number (PIN) or encrypted PIN block		Only store until authorization complete
Primary Account Number (PAN)		<p>Must be masked when displayed so that only the first six and last four digits are the maximum number of digits to be displayed. In case more digits are required to be displayed from the PAN, a clear business need has to be justified and approved.</p> <p>Store in an unreadable format by applying techniques as specified in the cryptographic and key management policy.</p>
Procurement and Third-Party Providers (e.g. Distributors, Agents, etc.)		
Procurement and contract management		
<p>Contract management and monitoring</p> <p><i>(Information and data supporting the management of contracts, including contract management, relationship management, supplier and third party reports, schedules of work, supplier and third party monitoring, minutes of regular and ad hoc meetings, identification of risks and any required remediation, and</i></p>		6 years from the expiry of the contract

Document Category	Form	Recommended Retention Period
<i>management of payments and final accounts)</i>		
Procurement of goods and services <i>(Information and data supporting the procurement process through all stages from early supplier / third party engagement and requirements gathering, to award. Includes records relating to successful tender proposals from suppliers and bids from OTG)</i>		6 years from the expiry of the contract
Unsuccessful tenders and supplier / third party questionnaires (including supporting documents)		3 years from the award of the contract
Compliance		
Sanction screening documents		6 years
Customer Data		
Production data input by the customer to SAAS applications	Data	6 years

11. Appendix 2 - Retention Schedule People's Republic of China

The information specified in the table below must be retained for the retention period set out in the table to comply with applicable legislation in the PRC.

Document Category	Form	Recommended Retention Period
Corporate Records		
Corporate registration licenses and documents	Original	Permanently
Articles of Association (Original and current)	Original	Permanently
Board Minutes	Original	Permanently
Resolutions (both shareholder's and board resolutions)	Original	Permanently
Documents relating to equity transfer	Original (where applicable)	Permanently
Dividend records (all)	Original (where applicable)	Permanently
Customs Records		
Customs Returns	Original	30 Years
Shipping documents	Original	30 Years
Export records	Original	30 Years
Employment		
Employee Records		
Directors service contracts	Original	Permanently
Employment contract	Original	Permanently
Documents relating to recruitment, resignation, retirement, promotion and demotion, evaluation, and disciplinary actions	Original	Permanently
Unsuccessful job applications & notes of interview	Original	No statutory requirement (recommended 12 months after notifying/discounting candidate, save for where a dispute is ongoing)
Payroll records	Original	Permanently

Document Category	Form	Recommended Retention Period
Overtime records	Original	Permanently
Benefits/Incentives (payments)	Original	Permanently
Income Tax Details	Original	Permanently
Expenses records	Original	Permanently
Statutory sick pay / maternity pay	Original	Permanently
Employee Benefit and Pensions Records		
Documents relating to social insurance (old-age pension, medical, unemployment, worker's injury and maternity insurance) and housing provident fund	Original	Permanently
Commercial insurance	Original	Permanently
Life Policies	Original	Permanently
Financial		
Banking Records		
Remittance Advice	Original	30 years for regular transactions Permanently for major transactions
Promissory Notes or other Bills of Exchange	Original	30 years for regular transactions Permanently for major transactions
Bank Statements	Original	30 years
Instructions to Banks	Original	30 years
Accounting Records		
Records to support annual accounts	Original	Permanently
Internal accounting reports	Original	Permanently
Budgets	Original	Permanently
Management Accounts	Original	Permanently
Records for Tax purposes		
Tax returns/records	Original (where applicable)	Permanently

Document Category	Form	Recommended Retention Period
VAT records	Original (where applicable)	Permanently
Other Financial Records		
Disposal of assets	Original	Permanently
Sales invoices	Original	Permanently
Credit notes /Debit notes	Original	Permanently
Manufacturing		
Manufacturing-related documents such as records, manufacturing processes, quality control procedures, warnings/instructions provided with the product, product design and safety checks etc.	Original (where applicable)	Permanently
Regulatory documents (e.g. Declaration of Conformity and Technical File)	Original (where applicable)	Permanently
Environmental / Health and Safety		
Medical Surveillance and Examination Records	Originals	Permanently
Health and Safety Risk Assessments (e.g. noise, hazardous substances)	Originals	Permanently
Accident Book & Investigation Documents	Original	Permanently
Waste disposal documentation	Originals (where applicable)	Permanently
All other health and safety related records	Original	Permanently
All other environmental records	Original	Permanently
Payment records		
Sensitive authentication data for credit card transactions		Only store for as long as is necessary
Cardholder's name		Only store for as long as is necessary
Service code		Only store for as long as is necessary
Card expiration date		Only store for as long as is necessary

Document Category	Form	Recommended Retention Period
Primary Account Number (PAN)		Only store for as long as is necessary
Payment card verification code		Only store for as long as is necessary
Personal Identification Number (PIN) or encrypted PIN block		Only store for as long as is necessary
Primary Account Number (PAN)		Only store for as long as is necessary
Procurement and Third-Party Providers (e.g. Distributors, Agents, etc.)		
Procurement and contract management		
Contract management and monitoring <i>(Information and data supporting the management of contracts, including contract management, relationship management, supplier and third party reports, schedules of work, supplier and third party monitoring, minutes of regular and ad hoc meetings, identification of risks and any required remediation, and management of payments and final accounts)</i>		30 years if the documents relate to important goods and services; 10 years if the documents relate to regular goods and services.
Procurement of goods and services <i>(Information and data supporting the procurement process through all stages from early supplier / third party engagement and requirements gathering, to award. Includes records relating to successful tender proposals from suppliers and bids from OTG)</i>		30 years if the documents relate to important goods and services; 10 years if the documents relate to regular goods and services.
Unsuccessful tenders and supplier / third party questionnaires (including supporting documents)		30 years if the documents relate to important goods and services; 10 years if the documents relate to regular goods and services.
Compliance		
Sanction screening documents		30 years

Document Category	Form	Recommended Retention Period
Customer Data		
Production data input by the customer to SAAS applications	Data	6 years

12. Appendix 3 - Retention Schedule Netherlands

The information specified in the table below must be retained for the retention period set out in the table to comply with applicable legislation in the Netherlands.

Document Category	Form	Recommended Retention Period
Corporate Records		
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) ¹
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)
Customs Records		

¹ 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	Recommended Retention Period
Customs Returns	Original	7 Years (minimum)
Shipping documents	Original	7 Years (minimum)
Export records	Original	7 Years (minimum)
Employment		
Employee Records		
Directors service contracts	Original	7 Years (minimum) from termination
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. ²
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.

² 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.

Document Category	Form	Recommended Retention Period
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.
Employee Benefit and Pensions Records		
Trust Deeds and rules and all amendments	Originals	2 Years from expiry of the employee's claim ³ (recommended permanently)
Pension scheme determinations (e.g. augmentation)	Originals	2 Years from expiry of the employee's claim (recommended permanently)
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 HMRC		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	Originals	2 Years after the expiry of the employee's claim

³ 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	Recommended Retention Period
their meetings and books and records relating to any prescribed transaction		
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)
Financial		
Banking Records		
Remittance Advice		7 Years (minimum)
Promissory Notes or other Bills of Exchange	Original	7 Years (minimum)
Bank Statements		7 Years (minimum)
Instructions to Banks		7 Years (minimum)
Accounting Records		
Records to support annual accounts		7 Years (minimum)
Internal accounting reports		7 Years (minimum)
Budgets		7 Years (minimum)
Management Accounts		7 Years (minimum)
Records for Tax purposes		
Tax returns/records	Original (where applicable)	7 Years (minimum)

Document Category	Form	Recommended Retention Period
VAT records	Original (where applicable)	7 Years (minimum)
Other Financial Records		
Disposal of assets		7 Years (minimum)
Sales Invoices		7 Years (minimum)
Credit notes /Debit Notes		7 Years (minimum)
Manufacturing		
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)
Environmental / Health and Safety		
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)
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)
Payment records		
Sensitive authentication data for credit card transactions		Only store until authorization complete
Cardholder's name		May be retained after authorization if required for daily business operations

Document Category	Form	Recommended Retention Period
Service code		May be retained after authorization if required for daily business operations
Card expiration date		May be retained after authorization if required for daily business operations
Primary Account Number (PAN)		May be retained after authorization if required for daily business operations
Payment card verification code		Only store until authorization complete
Personal Identification Number (PIN) or encrypted PIN block		Only store until authorization complete
Primary Account Number (PAN)		<p>Must be masked when displayed so that only the first six and last four digits are the maximum number of digits to be displayed. In case more digits are required to be displayed from the PAN, a clear business need must be justified and approved.</p> <p>Store in an unreadable format by applying techniques as specified in the cryptographic and key management policy.</p>
Procurement and Third Party Providers (e.g. Distributors, Agents, etc.)		
Procurement and contract management		
<p>Contract management and monitoring</p> <p><i>(Information and data supporting the management of contracts, including contract management, relationship management, supplier and third-party reports, schedules of work, supplier and third party monitoring, minutes of regular and ad hoc meetings, identification of risks and any required remediation, and management of payments and final accounts)</i></p>		7 years from when the document is no longer required for the organisation and does not form part of the year's administration
<p>Procurement of goods and services</p> <p><i>(Information and data supporting the procurement process through all stages from early supplier / third party engagement and</i></p>		7 years from when the document is no longer required for the organisation and does not form part of the year's administration

Document Category	Form	Recommended Retention Period
<i>requirements gathering, to award. Includes records relating to successful tender proposals from suppliers and bids from OTG)</i>		
Unsuccessful tenders and supplier / third party questionnaires (including supporting documents)		7 years from when the document is no longer required for the organisation and does not form part of the year's administration
Compliance		
Sanction screening documents		7 years from when the document is no longer required for the organisation and does not form part of the year's administration
Customer Data		
Production data input by the customer to SAAS applications	Data	6 years

13. Appendix 4 - Retention Schedule Greece

The information specified in the table below must be retained for the retention period set out in the table in order to comply with applicable legislation in Greece.

Document Category	Form	Recommended Retention Period
Corporate Records		
Certificate of Incorporation	Original	Permanently
Certificate of change of company name	Original	Permanently
Articles of Association (Original and current)	Original	Permanently
Board Minutes	Original	Permanently (can be held electronically – on computer)
Company registers	Original	Permanently (can be held electronically - on computer)
Minutes of general meetings	Original	Permanently (can be held electronically – on computer)
Resolutions (both members' and board resolutions)	Original	Permanently (can be held electronically – on computer)
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)		10 Years from the dividend distribution
Customs Records		
Customs Returns	Original	10 Years starting from the end of the next of the corresponding financial year (practically 11 years)
Shipping documents	Original	10 Years starting from the end of the next of the corresponding financial year (practically 11 years)
Export records	Original	10 Years starting from the end of the next of the corresponding financial year (practically 11 years)
Employment		
Employee Records		

Document Category	Form	Recommended Retention Period
Directors service contracts	Original	5 Years from the end of year of termination
Employment Contract	Original	5 Years from the end of year of termination
Unsuccessful job applications & notes of interview		12 months after notifying/discounting candidate, save for where a dispute is ongoing.
Payroll records	Original	20 Years after the end of the financial year in which the payments were made
Annual Leave Registry	Original	5 Years
Employee Lists (katastasis prosopikou)	Original	10 years
Overtime records	Original	20 Years after the end of the financial year in which the payments were made
Benefits/Incentives (payments)	Original	20 Years after the end of the financial year in which the payments were made
Income Tax Details	Original	10 Years after the end of the next of the financial year in which the payments were made (practically 11 years)
National Insurance Details	Original	20 Years after the end of the financial year in which the payments were made
Expenses Records	Original	10 Years after the end of the next financial year in which the payments were made (practically 11 years)
Statutory Sick Pay/Maternity Pay		20 Years after the end of the financial year in which the payments were made
Employee Benefit and Pensions Records		
Trust Deeds and rules and all amendments	Originals	20 Years after the end of the financial year in which the payments were made
Pension scheme determinations (e.g. augmentation)	Originals	20 Years after the end of the financial year in which the payments were made
Records of employee service and eligibility for pension	Originals	20 Years after the end of the financial year in which the payments were made
Required personal information on employees and former employees (name, address, social security number, period	Originals	20 Years after the end of the financial year in which the payments were made

Document Category	Form	Recommended Retention Period
of employment, pay type, either hourly or salary)		
Records of pension paid to employees or their beneficiaries	Originals	10 Years after the end of the next of the financial year in which the payments were made (practically 11 years)
Actuarial valuations	Originals	10 Years starting from the end of the next of the corresponding financial year (practically 11 years)
Annual Accounts & Support documentation	Originals	10 Years starting from the end of the next of the corresponding financial year (practically 11 years)
Contribution records	Originals	20 Years after the end of the financial year in which the payments were made
Investment records & Policies	Originals	
Pensioners' records	Originals	10 Years starting from the end of the next of the corresponding financial year (practically 11 years)
Life Policies	Original	Permanently
Financial		
Banking Records		
Remittance Advice		No statutory requirement (recommended 11 years after the instruction ceases to be effective)
Promissory Notes or other Bills of Exchange	Original	10 Years starting from the end of the next of the corresponding financial year
Bank Statements		10 Years starting from the end of the next of the corresponding financial year
Instructions to Banks		No statutory requirement (recommended 11 years after the instruction ceases to be effective)
Accounting Records		
Records to support annual accounts		10 Years starting from the end of the next of the corresponding financial year
Internal accounting reports		10 Years starting from the end of the next of the corresponding financial year
Budgets		No statutory requirement (recommended 5 years)
Management Accounts		No statutory requirement (recommended 5 years)

Document Category	Form	Recommended Retention Period
Records for Tax purposes		
Tax returns/records	Original (where applicable)	10 Years starting from the end of the next of the corresponding financial year
VAT records	Original (where applicable)	10 Years starting from the end of the next of the corresponding financial year
Other Financial Records		
Disposal of assets		10 Years starting from the end of the next of the corresponding financial year (practically 11 years)
Sales Invoices		10 Years starting from the end of the next of the corresponding financial year (practically 11 years)
Credit notes /Debit Notes		10 Years starting from the end of the next of the corresponding financial year (practically 11 years)
Manufacturing		
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)
Environmental / Health and Safety		
Medical Surveillance and Examination Records	Originals	40 Years (recommended permanently)
Health and Safety Risk Assessments (e.g. noise, hazardous substances)	Originals	If remain relevant (recommended permanently)
Accident Book & Investigation Documents	Original	20 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

Document Category	Form	Recommended Retention Period
All other environmental records	Original	Recommended permanently
Payment records		
Sensitive authentication data for credit card transactions		Only store until authorization complete
Cardholder's name		May be retained after authorization if required for daily business operations
Service code		May be retained after authorization if required for daily business operations
Card expiration date		May be retained after authorization if required for daily business operations
Primary Account Number (PAN)		May be retained after authorization if required for daily business operations
Payment card verification code		Only store until authorization complete
Personal Identification Number (PIN) or encrypted PIN block		Only store until authorization complete
Primary Account Number (PAN)		<p>Must be masked when displayed so that only the first six and last four digits are the maximum number of digits to be displayed. In case more digits are required to be displayed from the PAN, a clear business need has to be justified and approved.</p> <p>Store in an unreadable format by applying techniques as specified in the cryptographic and key management policy.</p>
Procurement and Third-Party Providers (e.g. Distributors, Agents, etc.)		
Procurement and contract management		
Contract management and monitoring <i>(Information and data supporting the management of contracts, including contract management, relationship management, supplier and third party)</i>		For as long as the contract is valid and the records are relevant

Document Category	Form	Recommended Retention Period
<i>reports, schedules of work, supplier and third party monitoring, minutes of regular and ad hoc meetings, identification of risks and any required remediation, and management of payments and final accounts)</i>		
Procurement of goods and services <i>(Information and data supporting the procurement process through all stages from early supplier / third party engagement and requirements gathering, to award. Includes records relating to successful tender proposals from suppliers and bids from OTG)</i>		For as long as the contract is valid, and the records are relevant
Unsuccessful tenders and supplier / third party questionnaires (including supporting documents)		3 years
Compliance		
Sanction screening documents		For as long as required for the screening
Customer Data		
Production data input by the customer to SAAS applications	Data	6 years

14. Appendix 5 - Retention Schedule France

The information specified in the table below must be retained for the retention period set out in the table in order to comply with applicable legislation in France.

Document Category	Form	Recommended Retention Period
Corporate Records		
Certificate of Incorporation ⁴	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 ⁵	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).

⁴ Under French law, the certificate of incorporation corresponds to the "extrait Kbis".

⁵ 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	Recommended Retention Period
Dividend records (all)	Original	5 years from the removal of the company from the Trade and Companies Registrar (article 2224 of the French Civil Code).
Customs Records		
Customs Returns	Original ⁶	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).
Employment		
Employee Records		
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)

⁶ Article 1 of Order of 26 April 2013.

Document Category	Form	Recommended Retention Period
Statutory Sick Pay/Maternity Pay	Copy	10 Years (Article L. 123-22 of the French Commercial Code)
Employee Benefit and Pensions Records		
Trust Deeds and rules and all amendments	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)
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	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)

Document Category	Form	Recommended Retention Period
the administration of the scheme		
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)
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 ⁷	Permanently until the death of the insured and 30 years thereafter (article L. 114-1 of the French Insurance Code)

⁷ 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

Document Category	Form	Recommended Retention Period
Financial		
Banking Records		
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)
Accounting Records		
Records to support annual accounts	Copy	10 Years from the end of the financial year (Article L. 123-22 of the French Commercial Code)
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)
Records for Tax purposes		
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).
Other Financial Records		
Disposal of assets	Copy	10 Years from the end of the financial year (Article L. 123-22 of the French Commercial Code)

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	Recommended Retention Period
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).
Manufacturing		
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) ⁸
Environmental / Health and Safety		
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. 441-2 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)

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

Document Category	Form	Recommended Retention Period
Payment records		
Sensitive authentication data for credit card transactions		<ul style="list-style-type: none"> In case of single payment : for the time of the transaction. May be kept upon consent to facilitate subsequent purchases : until withdrawal of consent and/or expiration of the validity of the credit card data. <p>(CNIL deliberation No 2017-222 of 20 July 2017)</p>
Cardholder's name		<p>If the cardholder's identity is not required for the transaction, it should not be collected.</p> <p>If the cardholder's name is collected, the retention period must be limited to the purpose of the processing operation.</p> <p>(CNIL deliberation No 2017-222 of 20 July 2017)</p>
Service code		For the time of the transaction.
Card expiration date		<ul style="list-style-type: none"> In case of single payment: for the time of the transaction. May be kept upon consent to facilitate subsequent purchases : until withdrawal of consent and/or expiration of the validity of the credit card data. <p>(CNIL deliberation No 2017-222 of 20 July 2017)</p>
Primary Account Number (PAN)		<ul style="list-style-type: none"> In case of single payment : for the time of the transaction. May be kept upon consent to facilitate subsequent purchases : until withdrawal of consent and/or expiration of the validity of the credit card data. <p>(CNIL deliberation No 2017-222 of 20 July 2017)</p>
Payment card verification code		For the time of the transaction.
Personal Identification Number (PIN) or encrypted PIN block		For the time of the transaction.
Procurement and Third Party Providers (e.g. Distributors, Agents, etc.)		
Procurement and contract management		

Document Category	Form	Recommended Retention Period
<p>Contract management and monitoring</p> <p><i>(Information and data supporting the management of contracts, including contract management, relationship management, supplier and third party reports, schedules of work, supplier and third party monitoring, minutes of regular and ad hoc meetings, identification of risks and any required remediation, and management of payments and final accounts)</i></p>		5 years from the end of the contract
<p>Procurement of goods and services</p> <p><i>(Information and data supporting the procurement process through all stages from early supplier / third party engagement and requirements gathering, to award. Includes records relating to successful tender proposals from suppliers and bids from OTG)</i></p>		5 years from the end of the contract
<p>Unsuccessful tenders and supplier / third party questionnaires (including supporting documents)</p>		5 years from the unsuccessful tender / proposal
Compliance		
Sanction screening documents		5 years from the date of the last transaction with the third party
Customer Data		
Production data input by the customer to SAAS applications	Data	6 years

15. Appendix 6 - Retention Schedule Sweden

The information specified in the table below must be retained for the retention period set out in the table in order to comply with applicable legislation in Sweden.

Document Category	Form	Recommended Retention Period
Corporate Records		
Certificate of Incorporation	Original or electronically	The general retention requirement of the Swedish Book-keeping Act is that all documents containing information relevant for accounting and book-keeping purposes must be retained for 7 years after the end of the calendar year during which the financial year ended. Examples of such information are annual accounts, all important correspondence, permits, decision minutes, inventory lists, budgets, invoices, pricing arrangements etc. Note that as a main rule, all book-keeping related material must be kept in Sweden. Certificate of incorporation must be retained until the Company is dissolved
Certificate of change of company name	Original	Until the Company is dissolved
Articles of Association (Original and current)	Original	Until the Company is dissolved
Board Minutes	Signed Original	Until the Company is dissolved
Company registers	Original	Until the Company is dissolved
Minutes of general meetings	Signed Original, unless all minutes are signed by qualified electronic signature in accordance with the Swedish Qualified Electronic Signatures Act.	Until the Company is dissolved
Resolutions (both members' and board resolutions)	Signed Original	Until the Company is dissolved

Document Category	Form	Recommended Retention Period
Annual Report & Accounts	Signed copy	7 years after the end of the calendar year during which the financial year ended
Share applications/allotments		Any documents forming the basis for any update of the share register must be kept for 10 years after the dissolution of the Company.
Dividend records (all)		7 years after the end of the calendar year during which the financial year ended
Customs Records		
Customs Returns	Original	5 Years or longer if required by other regulations
Shipping documents	Original	5 Years or longer if required by other regulations
Export records	Original	5 Years or longer if required by other regulations
Employment		
Employee Records		
Directors service contracts	Original	10 years from the termination of the employment.
Employment Contract	Original	10 years from the termination of the employment.
Unsuccessful job applications & notes of interview		24 months from the exclusion of the candidate from the job application process in order to defend against any discrimination claims.
Payroll records	Original	At least 7 years from the end of the calendar year during which the financial year to which the document relates ends.
Overtime records	Original	At least 7 years from the end of the calendar year during which the financial year to which the document relates ends.
Benefits/Incentives (payments)	Original	At least 7 years from the end of the calendar year during which the financial year to which the document relates ends.
Income Tax Details	Original	At least 7 years from the end of the calendar year during which the financial

Document Category	Form	Recommended Retention Period
		year to which the document relates ends.
National Insurance Details	Original	To the extent the data is considered bookkeeping and accounting data, such data should be retained for 7 years from the date they were created for accounting and bookkeeping purposes.
Expenses Records	Original	At least 7 years from the end of the calendar year during which the financial year to which the document relates ends.
Statutory Sick Pay/Maternity Pay		At least 7 years from the end of the calendar year during which the financial year to which the document relates ends.
Employee Benefit and Pensions Records		
Trust Deeds and rules and all amendments	Originals	During the term of employment and at least 7 years from the end of the calendar year during which the financial year to which the document relates ends.
Pension scheme determinations (e.g. augmentation)	Originals	10 years from when the employee is eligible to draw pension benefit.
Records of employee service and eligibility for pension	Originals	10 years from when the employee is eligible to draw pension benefit or 10 years from the end of the employment, whichever is later.
Required personal information on employees and former employees (name, address, social security number, period of employment, pay type, either hourly or salary)	Originals	10 years from the termination of the employment.
Records of pension paid to employees or their beneficiaries	Originals	10 years from when the employee is eligible to draw pension benefit.
Correspondence/filings with the Swedish Tax Authority		5 calendar years from when the Swedish Tax Authority made its decision regarding the outcome regarding the calendar year
Trustees of a registered pension scheme: Documents relating to monies received by or owing to the scheme,	Originals	Permanently

Document Category	Form	Recommended Retention Period
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		
Trustees of an occupational pension scheme: Records of their meetings and books and records relating to any prescribed transaction	Originals	Permanently
Winding-up decisions	Originals	We assume that this refers to the trustees - in such case permanently.
Actuarial valuations	Originals	10 years from when the employee is eligible to draw pension benefit.
Annual Accounts & Support documentation	Originals	10 years from when the employee is eligible to draw pension benefit.
Contribution records	Originals	10 years from when the employee is eligible to draw pension benefit.
Investment records & Policies	Originals	10 years from when the employee is eligible to draw pension benefit.
Pensioners' records	Originals	7 years from the end of the calendar year during which the financial year to which the document relates ends.
Life Policies	Original	Permanently
Financial		
Banking Records		
Remittance Advice		7 years after the end of the calendar year during which the financial year ended
Promissory Notes or other Bills of Exchange	Original	7 years after the end of the calendar year during which the financial year ended
Bank Statements		7 years after the end of the calendar year during which the financial year ended
Instructions to Banks		7 years after the end of the calendar year during which the financial year ended
Accounting Records		

Document Category	Form	Recommended Retention Period
Records to support annual accounts		7 years after the end of the calendar year during which the financial year ended
Internal accounting reports		7 years after the end of the calendar year during which the financial year ended
Budgets		7 years after the end of the calendar year during which the financial year ended
Management Accounts		7 years after the end of the calendar year during which the financial year ended
Records for Tax purposes		
Tax returns/records	Original (where applicable)	7 years after the end of the calendar year during which the financial year ended
VAT records	Original (where applicable)	7 years after the end of the calendar year during which the financial year ended
Other Financial Records		
Disposal of assets		7 years after the end of the calendar year during which the financial year ended
Sales Invoices		7 years after the end of the calendar year during which the financial year ended
Credit notes /Debit Notes		7 years after the end of the calendar year during which the financial year ended
Manufacturing		
Manufacturing-related documents such as records, manufacturing processes, quality control procedures, warnings/instructions provided with the product, product design and safety checks etc.	Copy	7 years after the end of the calendar year during which the financial year ended or longer if required by other regulations.
Regulatory documents (e.g. Declaration of Conformity and Technical File)	Original (where applicable)	7 years after the end of the calendar year during which the financial year ended or longer if required by other regulations.
Environmental / Health and Safety		

Document Category	Form	Recommended Retention Period
Medical Surveillance and Examination Records	Originals	Work-related medical examinations related to hazardous substances, minimum 5 years; in some cases 10 years from the date of the last entry; and list of employees who have worked under dangerous conditions or whose health has otherwise been under threat, minimum 40 years from the day on which the exposure ended.
Health and Safety Risk Assessments (e.g. noise, hazardous substances)	Originals	Work-related medical examinations related to hazardous substances, minimum 5 years; in some cases 10 years from the date of the last entry; and list of employees who have worked under dangerous conditions or whose health has otherwise been under threat, minimum 40 years from the day on which the exposure ended.
Accident Book & Investigation Documents	Original	Minimum 5 years.
Waste disposal documentation	Originals (where applicable)	1 year and then superseded with latest report. (3 years if they relate to hazardous waste, controlled waste and all other waste)
All other health and safety related records	Original	Minimum 5 years
All other environmental records	Original	Minimum 5 years
Payment records		
Sensitive authentication data for credit card transactions		7 years from the end of the calendar year during which the financial year to which the document relates ends.
Cardholder's name		No specific maximum retention period, general rules apply. Personal data must not be retained for longer than necessary for the processing purposes.
Service code		No specific maximum retention period, general rules apply. Personal data must not be retained for longer than necessary for the processing purposes.
Card expiration date		No specific maximum retention period, general rules apply. Personal data must not be retained for longer than necessary for the processing purposes.
Primary Account Number (PAN)		No specific maximum retention period, general rules apply. Personal data must

Document Category	Form	Recommended Retention Period
		not be retained for longer than necessary for the processing purposes.
Payment card verification code		No specific maximum retention period, general rules apply. Personal data must not be retained for longer than necessary for the processing purposes.
Personal Identification Number (PIN) or encrypted PIN block		No specific maximum retention period, general rules apply. Personal data must not be retained for longer than necessary for the processing purposes.
Primary Account Number (PAN)		No specific maximum retention period, general rules apply. Personal data must not be retained for longer than necessary for the processing purposes.
Procurement and Third Party Providers (e.g. Distributors, Agents, etc.)		
Procurement and contract management		
Contract management and monitoring <i>(Information and data supporting the management of contracts, including contract management, relationship management, supplier and third party reports, schedules of work, supplier and third party monitoring, minutes of regular and ad hoc meetings, identification of risks and any required remediation, and management of payments and final accounts)</i>		7 years from the end of the relevant fiscal year.
Procurement of goods and services <i>(Information and data supporting the procurement process through all stages from early supplier / third party engagement and requirements gathering, to award. Includes records relating to successful tender proposals from suppliers and bids from OTG)</i>		7 years from the end of the relevant fiscal year.
Unsuccessful tenders and supplier / third party		No mandatory retention period.

Document Category	Form	Recommended Retention Period
questionnaires (including supporting documents)		
Compliance		
Sanction screening documents		10 years
Customer Data		
Production data input by the customer to SAAS applications	Data	6 years

16. Appendix 7 - Retention Schedule Poland

The information specified in the table below must be retained for the retention period set out in the table in order to comply with applicable legislation in Poland.

Document Description	Recommended Retention Period
Accounting	
General obligation for retention of company accounts, books of account and records	<p>Period: 5 years</p> <p>Start of the Period: From the beginning of the year following the financial year to which the documents relate to.</p> <p>However, it should be underlined that fiscal obligation impose stricter rules. 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>Period: For a period not shorter than 5 years.</p> <p>Start of the Period: From the expiry of its validity</p>
Approved annual financial statements	<p>Period: permanently</p> <p>Start of the Period: From the date of preparation of financial statements.</p>
Accounting vouchers concerning proceeds	<p>Period: Until the date of the approval of the financial statements for a given financial year, though at least until the date the individuals in charge of assets intended for retail sales are discharged.</p> <p>Start of the Period: From the beginning of the year following the financial year to which the documents relate to.</p>
Accounting vouchers concerning construction in progress, bank and non-bank loans and commercial contracts,	<p>Period: 5 years</p> <p>Start of the Period:</p>

Document Description	Recommended Retention Period
claims pursued in civil proceedings or covered by criminal or tax proceedings	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.
Stocktaking records	<p>Period: 5 years</p> <p>Start of the Period: From the beginning of the year following the financial year to which the documents relate to.</p>
Other accounting vouchers and reports that are required to be prepared under this Act	<p>Period: 5 years</p> <p>Start of the Period: From the beginning of the year following the financial year to which the documents relate to.</p>
Tax	
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>Period: 5 years</p> <p>Start of the Period: The end of the calendar year in which the time limit to pay tax ended.</p>
Payroll and salary records	
Employee paylists or their equivalents	<p>Period: minimum 5 years</p> <p>For a period during which access to such information is required under the applicable regulations on pension and disability benefits or tax regulations, but not shorter than 5 years.</p> <p>Start of the Period: 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 evidence on the basis of which the calculation base of pension and disability pension is established (wage documentation).	<p>Period: 50 years (to be reduced to 10 years from 1 January 2019)</p> <p>Start of the Period: From the day of terminating the employment relationship with an employee.</p>

Document Description	Recommended Retention Period
<p>The taxpayer shall be obliged to retain the copies of an accounting declaration and personal monthly report and correcting documents.</p>	<p>Period: 5 years</p> <p>Start of the Period: 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>
<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>	<p>Period: 5 years</p> <p>Start of the Period: The end of the calendar year in which the time limit to pay tax ended.</p>
<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, pay slips, 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>	<p>Period: 50 years (to be reduced to 10 years from 1 January 2019)</p> <p>Start of the Period: From the day of terminating the employment relationship with an employee.</p>
<p>Benefits data (EnelMed, MultiSport, ZFSS)</p>	<p>Period: During employment and 5 years after employment termination.</p> <p>Start of the Period: The end of the calendar year in which the time limit to pay tax ended.</p>
<p>HR and employment records</p>	
<p>Employment contract</p>	<p>Period: During employment and 50 years after employment termination (to be reduced to 10 years from 1 January 2019)</p> <p>Start of the Period: From the day the insured ends work for the payer.</p>
<p>HR and employment documents also likely to be subject to a maximum</p>	<p>Period:</p>

Document Description	Recommended Retention Period
<p>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>	<p>10 years Start of the Period: From the beginning of the recruitment process and other process.</p>
<p>Data concerning a temporary worker (other than tax related):</p> <ol style="list-style-type: none"> 1. based on the contract for services 2. based on the employment contract for specified period of time 3. based on the contract for performance of specific tasks 	<p>Period:</p> <ol style="list-style-type: none"> 1. 50 years (to be reduced to 10 years from 1 January 2019) 2. 50 years (to be reduced to 10 years from 1 January 2019) 3. 2 years <p>Start of the Period:</p> <ol style="list-style-type: none"> 1. from the day the insured ends work for a the payer. 2. from the day the insured ends work for a the payer. 3. from the end of the contract. <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>Period: 10 years Start of the Period: The day of the report preparation.</p>
<p>Records of safety accidents at work</p>	<p>Period: 10 years after employment accident (we suggest applying 50 years period though). Start of the Period: Year of accident case is closed</p>
<p>Copy of identification documents</p>	<p>Period: Until the consent withdraw. Start of the Period: After given user consent.</p>
<p>Employees' use of internet and e-mail</p>	<p>Period: During of the employment. OTG is not obliged to retain emails under Polish law. Start of the Period: First day of employment.</p>

Document Description	Recommended Retention Period
Employees photo	<p>Period: During of the employment and until the consent withdrawn</p> <p>Start of the Period: First day of employment.</p>
Candidates' job application data (application for single job post)	<p>Period: 10 years</p> <p>Start of the Period: From the beginning of employment of the chosen candidate.</p>
Candidates' job application data (open job application)	<p>Period: 10 years</p> <p>Start of the Period: From the moment we receive the application.</p>
Surveillance	
Physical access control system log records	<p>Period: Retention period unspecified:</p> <ul style="list-style-type: none"> ▪ processing is necessary for compliance with a legal obligation to which the controller is subject, ▪ processing is necessary for the purposes of the legitimate interests pursued by the controller. <p>Start of Period: From the moment of the beginning of the data processing.</p>
Purchasing records	
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>Period: 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>Start of the Period: The period of 5 years elapses from the end of calendar year in which the tax was due.</p>

Document Description	Recommended Retention Period
<p>General ledger, accounts receivable department, accounts payable department, (procurement and) sales administration, inventory records</p>	<p>Period: 5 years</p> <p>Start of the Period: The period of 5 years elapses from the beginning of the year following the financial year to which the files relate to.</p>
<p>[Procurement records]</p>	<p>Period: 5 years</p> <p>Start of the Period: The period of 5 years elapses from the beginning of the year following the financial year to which the files relate to.</p>
<p>Purchasing records</p>	
<p>Debtors and creditors records are likely to be subject to a maximum retention period based on data protection rules</p>	<p>There is no specific retention period and general rules apply.</p> <p>However, in reference to accounting evidence regarding claims claimed in civil proceedings or in criminal or tax proceedings, they should be kept for a period of 5 years.</p> <p>The period of 5 years elapses from the beginning of the year following the financial year in which proceedings were finally terminated, paid off, settled or expired.</p>
<p>Customers records are likely to be subject to a maximum retention period based on data protection rules</p>	<p>There is no specific retention period and general rules apply.</p> <p>According to the principle of storage restriction, personal data must be kept in a form which permits the identification of the person for no longer than it is necessary for the purposes for which the data is processed.</p> <p>Personal data may be stored for a longer period if they are processed only for archival purposes in the public interest, for scientific or historical research purposes or for statistical purposes, provided that appropriate technical and organizational measures required by this regulation are implemented to protect the rights and freedoms of the data subjects.</p> <p>To prevent the storage of personal data for a longer period than is necessary, the administrator should set a deadline for</p>

Document Description	Recommended Retention Period
	their removal or periodical review of the data.
Anti-Money Laundering	
Documents and information concerning measures taken to conduct customer due diligence for anti-money laundering purposes	<p>Period: 5 years</p> <p>Start of the Period: 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>Period: 5 years</p> <p>Start of the Period: 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>Period: 5 years</p> <p>Start of the Period: The first day of the year following the year in which the transactions were registered.</p>
Marketing	
Marketing mailing	<p>Period: Until consent withdraw.</p> <p>Start of the Period: After given user consent.</p>
Marketing contests	<p>Period: Until consent withdraw.</p> <p>Start of the Period: After given user consent.</p>
Marketing events	<p>1. Period: Until consent withdraw.</p> <p>Start of the Period: After given user consent.</p> <p>2. Period: As long as processing is necessary for the performance of a contract connected</p>

Document Description	Recommended Retention Period
	<p>with marketing events to which the data subject is party.</p> <p>3. Period:</p> <p>However, the financial documents regarding the marketing event must be kept for the period of 5 years resulting from the tax obligations.</p> <p>Start of the Period:</p> <p>The end of the calendar year in which the time limit to pay tax ended.</p>
Credit control	
<p>Credit control application (before credit decision)</p>	<p>Period:</p> <p>Immediately after obtaining a negative decision or 3 years.</p> <p>Start of the Period:</p> <p>From the filed an application.</p> <p>3 years:</p> <p>In the case of loan installments, the period of limitation runs separately for each of them. After three years from the date on which the installment should be repaid in accordance with the concluded loan agreement.</p>
<p>Credit control data (after decision is made)</p>	<p>Period:</p> <p>3 years 5 years</p> <p>Start of the Period:</p> <p>3 years - claims loan agreement</p> <p>In the case of loan installments, the period of limitation runs separately for each of them. After three years from the date on which the installment should be repaid in accordance with the concluded loan agreement.</p> <p>5 years for tax purposes</p> <p>Negative decision: The first day after the end of the accounting year when decision was made.</p> <p>Positive decision: The first day after the end of the accounting year when credit limit was closed, or credit was paid.</p>
<p>Document of the agreement loan</p>	<p>Period:</p> <p>permanently</p>

Document Description	Recommended Retention Period
	<p>Start of the Period:</p> <p>From the date of preparation of financial statements.</p>
Customer related data	
<p>Customer data (data of the owner(s))</p>	<p>Period:</p> <p>consumers - 10 years businesses - 3 years</p> <p>Start of the Period:</p> <p>The first day after the end of the cooperation.</p>
<p>Customer representative data (staff)</p>	<p>Period:</p> <p>consumers - 10 years businesses - 3 years</p> <p>Start of the Period:</p> <p>The first day after the end of the cooperation.</p>
<p>Authorization papers to collect goods from the warehouse</p>	<p>Period:</p> <p>5 years</p> <p>Start of the Period:</p> <p>The end of the calendar year in which the time limit to pay tax ended.</p>
<p>Data of potential customers</p>	<p>Period:</p> <p>Until consent is withdrawn or objection filed.</p> <p>Start of the Period:</p> <p>From the moment of collection.</p>
<p>The documents relate to the consumer complaint and the warranty</p>	<p>Period:</p> <p>1 year</p> <p>Start of the Period:</p> <p>After the warranty expiry date or complaint settlement date.</p>
Supplier data	
<p>Suppliers staff data for purchasing and procurement - customer complaints</p>	<p>Period:</p> <p>3 or 10 years</p> <p>Start of the Period:</p> <p>From the day when the injured party learned about the damage and about the person liable to redress it or might have</p>

Document Description	Recommended Retention Period
	<p>learned about it if he had exercised due diligence.</p> <p>However, such a time limit may not be longer than ten years from the day when the event causing the damage occurred.</p>
End-user data	
End-user data on portals	<p>Period:</p> <p>Until consent is withdrawn or objection is filed.</p> <p>Start of the Period:</p> <p>After given user consent.</p>
End-user data for licences	<p>Period:</p> <p>3 (in case of businesses) or 10 years (consumers)</p> <p>Start of the Period:</p> <p>From the day on which the event causing the loss occurred (in case of the indefinite licenses - in practice indefinite).</p> <p>The day on which the entity suffering the loss learnt about the loss or – exerting due diligence – could have learnt thereabout and about the person obliged to repair it - 3 years.</p>
End-user data for special prices	<p>Period:</p> <p>5 years</p> <p>Start of the Period:</p> <p>The end of the calendar year in which the time limit to pay tax ended.</p>
End-user data for complaints	<p>Period:</p> <p>10 years</p> <p>Start of the Period:</p> <p>From the day on which the event causing the loss occurred - 10 years.</p> <p>The day on which the entity suffering the loss learnt about the loss or – exerting due diligence – could have learnt thereabout and about the person obliged to repair it - 3 years.</p>
End-user data for double use goods	<p>Period:</p> <p>indefinitely</p>
Shareholders	

Document Description	Recommended Retention Period
<p>Shareholders data</p> <ol style="list-style-type: none"> 1. as employee 2. corporate documents 3. claim for redressing damage 	<p>Period:</p> <ol style="list-style-type: none"> 1. 50 years (to be reduced to 10 years from 1 January 2019) 2. Throughout the whole existence of the company and after its dissolution (depending on the documents). 3. 3 years/10 years <p>Start of the Period:</p> <ol style="list-style-type: none"> 1. From the day of termination, the employment relationship with an employee. 2. From the beginning of the company. 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.
Other personal data	
<p>Financial analysts and journalists data</p>	<p>According to the principle of storage restriction, personal data must be kept in a form which permits the identification of the person for no longer than it is necessary for the purposes for which the data is processed.</p> <p>Personal data may be stored for a longer period if they are processed only for archival purposes in the public interest, for scientific or historical research purposes or for statistical purposes, provided that appropriate technical and organizational measures required by this regulation are implemented to protect the rights and freedoms of the data subjects.</p> <p>To prevent the storage of personal data for a longer period than is necessary, the administrator should set a deadline for their removal or periodical review of the data.</p>
Procurement and Third-Party Providers (e.g. Distributors, Agents, etc.)	
Procurement and contract management	
<p>Contract management and monitoring</p>	<p>Period:</p>

Document Description	Recommended Retention Period
<i>(Information and data supporting the management of contracts, including contract management, relationship management, supplier and third party reports, schedules of work, supplier and third party monitoring, minutes of regular and ad hoc meetings, identification of risks and any required remediation, and management of payments and final accounts)</i>	3 years for B2B contracts; 6 years for B2C contracts Start of the Period: From completion of the contract
Procurement of goods and services <i>(Information and data supporting the procurement process through all stages from early supplier / third party engagement and requirements gathering, to award. Includes records relating to successful tender proposals from suppliers and bids from OTG)</i>	Period: 3 years for B2B contracts; 6 years for B2C contracts Start of the Period: From completion of the contract
Unsuccessful tenders and supplier / third party questionnaires (including supporting documents)	Period: 10 years Start of the Period: From award of the tender to another party
Compliance	
Sanction screening documents	Period: 5 years Start of the Period: From the first day of the year following the year in which the transaction / business was concluded
Customer Data	
Production data input by the customer to SAAS applications	6 years

17. Appendix 8 - Retention Schedule Singapore

The information specified in the table below must be retained for the retention period set out in the table in order to comply with applicable legislation in Singapore.

Document Description	Recommended Retention Period
Corporate Records	Permanently
Customs Records	5 years from the date on which the goods are released by a customs officer or from the date the goods are removed from a government warehouse or licensed warehouse
Employment Documents	2 years after each record is made and, if employment terminates, for 1 year after the last day of employment
Banking Records	5 years from the end of the financial year in which the transactions or operations to which those records relate are completed
Accounting Records	5 years from the end of the financial year in which the transactions or operations to which those records relate are completed
Records for Tax Purposes	5 years from the year of assessment to which the income relates
Other Financial Records	5 years from the end of the financial year in which the transactions or operations to which those records relate are completed
Manufacturing Documents	5 years from the end of the financial year in which the transactions or operations to which those records relate are completed
Environmental / Health and Safety Records	5 years
Payment Records	Only store until authorization is complete or retain after authorization only if required for daily business operations
Procurement and Third-Party Providers (e.g. Distributors, Agents, etc.)	
Procurement and contract management	
Contract management and monitoring <i>(Information and data supporting the management of contracts, including contract management, relationship management, supplier and third party reports, schedules of work, supplier and third party monitoring, minutes of regular and ad hoc meetings,</i>	6 years

Document Description	Recommended Retention Period
<i>identification of risks and any required remediation, and management of payments and final accounts)</i>	
Procurement of goods and services <i>(Information and data supporting the procurement process through all stages from early supplier / third party engagement and requirements gathering, to award. Includes records relating to successful tender proposals from suppliers and bids from OTG)</i>	6 years
Unsuccessful tenders and supplier / third party questionnaires (including supporting documents)	As long as there is a legitimate business purpose (e.g. possibility that it may be retendered)
Compliance	
Sanction screening documents	Permanently
Customer Data	
Production data input by the customer to SAAS applications	6 years

18. Appendix 9 - Retention Schedule Germany

The information specified in the table below must be retained for the retention period set out in the table in order to comply with applicable legislation in Germany.

"End of the calendar year" means from the close 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

Document Category	Retention Period	Starting
Government Investigations and Complaints	10 years (to the extent to be taxation relevant))	End of the calendar year
Internal Audits	10 years (to the extent to be taxation relevant)	End of the calendar year
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

Document Category	Retention Period	Starting
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
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 to be taxation relevant)	End of the calendar year
Public Relations	6 years (to the extent to be taxation relevant)	End of the calendar year
Policies	10 years (to the extent to be 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
Corporate Records		
<ul style="list-style-type: none"> ▪ Incorporation documents ▪ Board minutes ▪ Minutes of general meetings 	10 years	End of the calendar year

Document Category	Retention Period	Starting
<ul style="list-style-type: none"> ▪ Resolutions ▪ Other organizational notices 		
<ul style="list-style-type: none"> ▪ Incoming business correspondence and copies of mailed business correspondence, including emails ▪ Other documents that are relevant for taxation (unless these documents qualify as accounting records; see below Finance and Accounting) 	6 years	End of the calendar year
Employment Related Records		
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. Under certain circumstance the limitation period may extend to up to 30 years.	After termination
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.

Document Category	Retention Period	Starting
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
Finance and Accounting		
<ul style="list-style-type: none"> ▪ Business reports ▪ Annual financial statements and consolidated financial statements ▪ Accounting records ▪ Opening balance sheet ▪ Operating instructions and other organizational documents necessary for their comprehension ▪ Books ▪ Records, including tax records, banking records, other financial records and accounting records ▪ Inventory listings ▪ Incoming business correspondence and copies of mailed business correspondence (including emails) that qualify as accounting records ▪ Customs records, including documents required for declaration of goods 	10 years	End of the calendar year
Safety		
<ul style="list-style-type: none"> ▪ Accident documentation ▪ Other related documents 	6 years	End of the calendar year
Procurement and Third Party Providers (e.g. Distributors, Agents, etc.)		
Procurement and contract management		
Contract management and monitoring <i>(Information and data supporting the management of contracts, including contract management, relationship management, supplier and third party reports, schedules of work, supplier and third party monitoring, minutes of regular and</i>	10 years (if taxation relevant); 6 years (if taxation not relevant)	End of the calendar year in which contract ended

Document Category	Retention Period	Starting
<i>ad hoc meetings, identification of risks and any required remediation, and management of payments and final accounts)</i>		
Procurement of goods and services (Information and data supporting the procurement process through all stages from early supplier / third party engagement and requirements gathering, to award. Includes records relating to successful tender proposals from suppliers and bids from OTG)	6 years to the extent taxation relevant or 3 years from the beginning of the end of the calendar year in which a potential claim arises	End of the calendar year in which contract ended
Unsuccessful tenders and supplier / third party questionnaires (including supporting documents)	6 years to the extent taxation relevant or 3 years from the beginning of the end of the calendar year in which a potential claim arises	End of calendar year in which the relevant activity took place
Compliance		
Sanction screening documents	3 years	End of the calendar year in which the relevant activity took place
Customer Data		
Production data input by the customer to SAAS applications	Data	6 years

19. Appendix 10 - Retention Schedule United States (Federal and Ohio)

The information specified in the table below must be retained for the retention period set out in the table in order to comply with applicable legislation in the United States (Federal and Ohio).

Document Category	Recommended Retention Period
Corporate Records	
Certificate of Incorporation	Permanently (Best Practice)
Certificate of change of company name	Permanently (Best Practice)
Articles of Association (Original and current)	Permanently (Best Practice)
Board Minutes	Permanently (Best Practice)
Company registers	Permanently (Best Practice)
Minutes of general meetings	Business decision
Resolutions (both members' and board resolutions)	Permanently (Best Practice)
Annual Report & Accounts	Permanently (Best Practice)
Share applications/allotments	Permanently (Best Practice)
Share Transfer Forms	Permanently (Best Practice)
Dividend records (all)	10 years
Customs Records	
Customs Returns	10 years
Shipping documents	10 years
Export records	10 years
Employment	
Employee Records	
Directors service contracts	8 years from termination of employment (Best Practice)
Employment Contract	8 years from termination of employment (Best Practice)
Unsuccessful job applications & notes of interview	1 year after notifying candidate of recruitment decision
Payroll records	10 years from the end of the financial year to which the records relate

Document Category	Recommended Retention Period
Overtime records	10 years from the end of the financial year to which the records relate
Benefits/Incentives (payments)	10 years from the end of the financial year to which the records relate
W-2	10 years from the end of the financial year to which the records relate
Income Tax Details	10 years from the end of the financial year to which the records relate
Expenses Records	10 years from the end of the financial year to which the records relate
Statutory Sick Pay/Maternity Pay	10 years from the end of the financial year to which the records relate
Employee Benefit and Pensions Records	
Trust Deeds and rules and all amendments	6 years from termination of plan, eligibility or entitlement
Pension scheme determinations (e.g. augmentation)	6 years from termination of plan, eligibility or entitlement
Records of employee service and eligibility for pension	6 years from termination of plan, eligibility or entitlement
Required personal information on employees and former employees (name, address, social security number, period of employment, pay type, either hourly or salary)	6 years from termination of plan, eligibility or entitlement
Records of pension paid to employees or their beneficiaries	6 years from termination of plan, eligibility or entitlement
Correspondence/filings with IRS	10 years from the end of the financial year to which the records relate
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	6 years from termination of plan, eligibility or entitlement
Trustees of an occupational pension scheme: Records of their meetings and books and records relating to any prescribed transaction	6 years from termination of plan, eligibility or entitlement

Document Category	Recommended Retention Period
Winding-up decisions	6 years from termination of plan, eligibility or entitlement
Actuarial valuations	6 years from termination of plan, eligibility or entitlement
Annual Accounts & Support documentation	6 years from termination of plan, eligibility or entitlement
Contribution records	6 years from termination of plan, eligibility or entitlement
Investment records & Policies	6 years from termination of plan, eligibility or entitlement
Pensioners' records	6 years from termination of plan, eligibility or entitlement
Life Policies	8 years from expiration of policy
Financial	
Banking Records	
Remittance Advice	10 years from the end of the financial year to which the records relate
Promissory Notes or other Bills of Exchange	10 years from the end of the financial year to which the records relate
Bank Statements	10 years from the end of the financial year to which the records relate
Instructions to Banks	10 years from the end of the financial year to which the records relate
Accounting Records	
Records to support annual accounts	10 years from the end of the financial year to which the records relate
Internal accounting reports	10 years from the end of the financial year to which the records relate
Budgets	10 years from the end of the financial year to which the records relate
Management Accounts	10 years from the end of the financial year to which the records relate
Records for Tax purposes	
Tax returns/records	10 years from the date of filing or end of the financial year to which the records relate Permanently (federal income tax records)

Document Category	Recommended Retention Period
VAT records	10 years from the end of the financial year to which the records relate
Other Financial Records	
Disposal of assets	10 years from the end of the financial year to which the records relate
Sales Invoices	10 years from the end of the financial year to which the records relate
Credit notes /Debit Notes	10 years from the end of the financial year to which the records relate
Manufacturing	
Manufacturing-related documents such as records, manufacturing processes, quality control procedures, warnings/instructions provided with the product, product design and safety checks etc.	10 years from date product last supplied or no longer manufactured (Best Practice)
Regulatory documents (e.g. Declaration of Conformity and Technical File)	10 years from date product last supplied or no longer manufactured (Best Practice)
Environmental / Health and Safety	
Medical Surveillance and Examination Records	Longer of 40 years or Termination of employment + 20 years
Health and Safety Risk Assessments (e.g. noise, hazardous substances)	40 years
Accident Book & Investigation Documents	Active + 8 years (Best Practice)
Waste disposal documentation	Active + 3 years
All other health and safety related records	Active + 3 years
All other environmental records	Active + 3 years
Payment Records	
Sensitive authentication data for credit card transactions	Retain for no longer than required for daily business operations (Best Practice)
Cardholder's name	Retain for no longer than required for daily business operations (Best Practice)
Service code	Retain for no longer than required for daily business operations (Best Practice)
Card expiration date	Retain for no longer than required for daily business operations (Best Practice)

Document Category	Recommended Retention Period
Primary Account Number (PAN)	Retain for no longer than required for daily business operations (Best Practice)
Payment card verification code	Retain for no longer than required for daily business operations (Best Practice)
Personal Identification Number (PIN) or encrypted PIN block	Retain for no longer than required for daily business operations (Best Practice)
Procurement and Third Party Providers (e.g. Distributors, Agents, etc.)	
Procurement and contract management	
Contract management and monitoring <i>(Information and data supporting the management of contracts, including contract management, relationship management, supplier and third party reports, schedules of work, supplier and third party monitoring, minutes of regular and ad hoc meetings, identification of risks and any required remediation, and management of payments and final accounts)</i>	8 years from the data that the contract terminates
Procurement of goods and services <i>(Information and data supporting the procurement process through all stages from early supplier / third party engagement and requirements gathering, to award. Includes records relating to successful tender proposals from suppliers and bids from OTG)</i>	Whilst relationship is active plus 8 years
Unsuccessful tenders and supplier / third party questionnaires (including supporting documents)	Whilst tender process is active plus 8 years
Compliance	
Sanction screening documents	5 years from the date that the record is created or from the date the contract terminates
Customer Data	
Production data input by the customer to SAAS applications	6 years

20. Appendix 11 - Retention Schedule Spain

Pursuant to Spanish data protection regulation personal data can only be processed for so long as required for the legitimate purposes for which they were collected (in the case of employees during the employment, for candidates during the recruitment process, etc.). After that, personal data must be "cancelled". Cancellation implies "blocking" the personal data, which consists of their identification and reservation in order to prevent processing except to provide them to public administrations, judges and courts for the purpose of dealing with any liability arising from the processing, and only for the duration of such liability (statute of limitations). On the expiry of such term, the data shall be deleted. Pursuant to the criteria of the Spanish data protection authority the expression "blocking" means that access to the personal data by the personnel that usually has access cannot be possible. Access shall be limited to a person with the maximum responsibility and by virtue of a judicial or administrative request.

Considering the above, the information specified below (to the extent it includes personal data), must be retained for the retention period set out in the table based on the statute of limitations of the contingencies which could more commonly arise in relation to such information.

Document Category	Form	Recommended Retention Period
Corporate Records		
Certificate of Incorporation	No statutory form but recommended original	6 years
Certificate of change of company name	No statutory form but recommended original	6 years
Articles of Association (Original and current)	No statutory form but recommended original	6 years
Board Minutes	No statutory form but recommended original	6 years
Company registers	No statutory form but recommended original	6 years
Minutes of general meetings	No statutory form but recommended original	6 years
Resolutions (both members' and board resolutions)	No statutory form but	6 years

Document Category	Form	Recommended Retention Period
	recommended original	
Annual confirmation statement	No statutory form but recommended original	6 years
Annual Report & Accounts	No statutory form but recommended original	6 years
Share applications/allotments	No statutory form but recommended original	6 years
Share Transfer Forms	No statutory form but recommended original	6 years
Dividend records (all)	No statutory form but recommended original	6 years
Customs Records		
Customs Returns	Original	6 Years
Shipping documents	Original	6 Years
Export records	Original	6 Years
Employment		
Employee Records		
Directors service contracts	No statutory form but recommended original	4 years from end of employment but recommended permanently
Employment Contract	No statutory form but recommended original	4 years from end of employment but recommended permanently
Unsuccessful job applications & notes of interview	No statutory form but recommended original	Personal data shall be cancelled when it ceases to be relevant (i.e. the candidate has rejected the offer or it is clear that an offer will not be made). After that, recommended 3 years retention period.

Document Category	Form	Recommended Retention Period
Payroll records	No statutory form but recommended original	4 years from end of employment but recommended permanently
Overtime records	No statutory form but recommended original	4 years from end of employment but recommended permanently
Benefits/Incentives (payments)	No statutory form but recommended original	4 years from end of employment but recommended permanently
P45, P60 etc.	N/A in Spain	N/A in Spain
Income Tax Details	No statutory form but recommended original	4 years from end of employment but recommended permanently
National Insurance Details	No statutory form but recommended original	4 years from end of employment but recommended permanently
Expenses Records	No statutory form but recommended original	4 years from end of employment but recommended permanently
Statutory Sick Pay/Maternity Pay	No statutory form but recommended original	4 years from end of employment but recommended permanently
Employee Benefit and Pensions Records		
Trust Deeds and rules and all amendments	No statutory form but recommended original	4 years from end of employment but recommended permanently.
Pension scheme determinations (e.g. augmentation)	No statutory form but recommended original	4 years from end of employment but recommended permanently.
Records of employee service and eligibility for pension	No statutory form but recommended original	4 years from end of employment but recommended permanently.

Document Category	Form	Recommended Retention Period
Required personal information on employees and former employees (name, address, social security number, period of employment, pay type, either hourly or salary)	No statutory form but recommended original	4 years from end of employment but recommended permanently.
Records of pension paid to employees or their beneficiaries	No statutory form but recommended original	4 years from end of employment but recommended permanently.
Correspondence/filings with HMRC	No statutory form but recommended original	4 years from end of employment but recommended permanently.
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	No statutory form but recommended original	4 years from end of employment but recommended permanently.
Trustees of an occupational pension scheme: Records of their meetings and books and records relating to any prescribed transaction	No statutory form but recommended original	4 years from end of employment but recommended permanently.
Winding-up decisions	No statutory form but recommended original	4 years from end of employment but recommended permanently.
Actuarial valuations	No statutory form but recommended original	4 years from end of employment but recommended permanently.
Annual Accounts & Support documentation	No statutory form but recommended original	4 years from end of employment but recommended permanently.
Contribution records	No statutory form but recommended original	4 years from end of employment but recommended permanently.

Document Category	Form	Recommended Retention Period
Investment records & Policies	No statutory form but recommended original	4 years from end of employment but recommended permanently.
Pensioners' records	No statutory form but recommended original	4 years from end of employment but recommended permanently.
Life Policies	No statutory form but recommended original	4 years from end of employment but recommended permanently.
Financial		
Banking Records		
Remittance Advice	No statutory form but recommended original	6 years
Promissory Notes or other Bills of Exchange	No statutory form but recommended original	6 years
Bank Statements	No statutory form but recommended original	6 years
Instructions to Banks	No statutory form but recommended original	6 years
Accounting Records		
Records to support annual accounts	No statutory form but recommended original	6 years.
Internal accounting reports	No statutory form but recommended original	6 years.
Budgets	No statutory form but recommended original	No statutory requirement (recommended 6 years).

Document Category	Form	Recommended Retention Period
Management Accounts	No statutory form but recommended original	6 years.
Records for Tax purposes		
Tax returns/records	No statutory form but recommended original	4 years from the end of the year to which the records relate.
VAT records	No statutory form but recommended original	4 years from the end of the year to which the records relate.
Other Financial Records		
Disposal of assets	No statutory form but recommended original	5 years based on the general statute of limitations for contractual claims.
Sales Invoices	No statutory form but recommended original	5 years based on the general statute of limitations for contractual claims.
Credit notes /Debit Notes	No statutory form but recommended original	5 years based on the general statute of limitations for contractual claims.
Manufacturing		
Manufacturing-related documents such as records, manufacturing processes, quality control procedures, warnings/instructions provided with the product, product design and safety checks etc.	No statutory form but recommended original	5 years based on the general statute of limitations for contractual claims (recommended to be retained as long as liability may arise from the supply of the relevant product)
Regulatory documents (e.g. Declaration of Conformity and Technical File)	No statutory form but recommended original	5 years based on the general statute of limitations for contractual claims (recommended to be retained as long as liability may arise from the supply of the relevant product)
Environmental / Health and Safety		
Medical Surveillance and Examination Records	No statutory form but recommended original	5 years (recommended permanently).

Document Category	Form	Recommended Retention Period
Health and Safety Risk Assessments (e.g. noise, hazardous substances)	No statutory form but recommended original	5 years (recommended permanently).
Accident Book & Investigation Documents	No statutory form but recommended original	5 years (recommended permanently).
Waste disposal documentation	No statutory form but recommended original	3 years (recommended permanently).
All other health and safety related records	No statutory form but recommended original	5 years (recommended permanently).
All other environmental records	No statutory form but recommended original	3 years (recommended permanently).
Payment records		
Sensitive authentication data for credit card transactions	No statutory form but recommended original	5 years from payment based on the general statute of limitations for contractual claims.
Cardholder's name	No statutory form but recommended original	5 years from payment based on the general statute of limitations for contractual claims.
Service code	No statutory form but recommended original	5 years from payment based on the general statute of limitations for contractual claims.
Card expiration date	No statutory form but recommended original	5 years from payment based on the general statute of limitations for contractual claims.
Primary Account Number (PAN)	No statutory form but recommended original	5 years from payment based on the general statute of limitations for contractual claims.
Payment card verification code	No statutory form but recommended original	5 years from payment based on the general statute of limitations for contractual claims.

Document Category	Form	Recommended Retention Period
Personal Identification Number (PIN) or encrypted PIN block	No statutory form but recommended original	5 years from payment based on the general statute of limitations for contractual claims.
Primary Account Number (PAN)	No statutory form but recommended original	5 years from payment based on the general statute of limitations for contractual claims.
Procurement and Third Party Providers (e.g. Distributors, Agents, etc.)		
Procurement and contract management		
Contract management and monitoring <i>(Information and data supporting the management of contracts, including contract management, relationship management, supplier and third party reports, schedules of work, supplier and third party monitoring, minutes of regular and ad hoc meetings, identification of risks and any required remediation, and management of payments and final accounts)</i>		6 years from the date of termination of the agreement
Procurement of goods and services <i>(Information and data supporting the procurement process through all stages from early supplier / third party engagement and requirements gathering, to award. Includes records relating to successful tender proposals from suppliers and bids from OTG)</i>		6 years from the date of termination of the agreement
Unsuccessful tenders and supplier / third party questionnaires (including supporting documents)		6 years from the date the supplier was rejected
Compliance		
Sanction screening documents		10 years from the termination of the commercial relationship

Document Category	Form	Recommended Retention Period
Customer Data		
Production data input by the customer to SAAS applications	Data	6 years

21. Policy Status

This policy remains property of OTG and retains the rights to review and amend this policy to reflect changes in its requirements without notice. It is the user's responsibility to ensure compliance with policy.

22. Document Location

All Policy, process and electronic forms are published and made available to all employees on the Company Policy Centre site:

[SharePoint Policy Site](#)

Employees should be aware of the policy's their location and content.

***This Document is maintained and audited electronically,
Uncontrolled if Printed.***