

At least the following information must be kept physical, digital, or in any other means, in accordance with the regulations applicable in each location and for the periods defined in the table below.

For fiscal years already reviewed by the authorities, new retention periods may be defined, prior validation by the areas responsible in each location, and authorization from the Global Controllershship, Tax, and Legal & Compliance Departments.

Item	Type of registration	Retention period
Accounting and Finance	Records of accounts payable and receivable	Fourteen years
	Annual audit reports and financial statements	Permanent
	Annual audit records including working papers and other documents	Eight years after ending the audit
	Annual plans and budgets	Twelve years
	Financial institution statements and canceled checks	Fourteen years. In the case of increases or decreases in the capital, as well as distribution of dividends shown on statements, the following must be kept permanently.
	Reports on associates	Fourteen years
	General ledger	Permanent
	Investment and CAPEX records	Permanent
	Credit card records	Seven years
	Consulting reports	Fourteen years
*Accounting and documentation of acts whose tax effects are prolonged in time, the period begins from the presentation of the annual declaration of the last financial year in which the effects occurred		
Corporate Records	Minutes, meeting logs, minutes of all committee meetings, minutes of incorporation, by-laws, annual corporate reports	Permanent
	Licenses and permits	Permanent
Insurance	Liquidations	Fourteen years
	Audits and adjustments	Fourteen years after adjustments
	Certificates issued to the company	Permanent
	Insurance claim applications	Permanent
	Group insurance plans – active associates	Until the plan is completed, plus ten years
	Group insurance plans – retired associates	Permanently or one year after the death of the former associate.
	Inspections	Fourteen years
	Insurance policies	Permanent
	Policy accounting records	Fourteen years
Payroll Documents	Registration of payroll deductions	Fourteen years after termination of employment
	Annual tax return	Permanent
	Payroll discounts for pensions	Ten years after separation from the job
Pension documents and supporting employment data	Checking of travel expenses	Fourteen years
	Payroll receipts	Fourteen years
	Record of working hours	Fourteen years
	Proof of separation	Fourteen years after separation from the job

	Withdrawal contribution receipts	Up to Fourteen years after separation from the job
Taxes (*) (*) The information and work papers for the tax determination must be kept for at least 12 years (subject to local provisions in each country). This period starts from the year after the tax returns are filed and there has been no tax audit or litigation. However, the expiration period will be extended for 12 more years from the closing of the audit or litigation or until the right to any tax attribute such as tax losses, proven costs of acquisition of shares, or intangible assets have expired.	Record of documentation proving authorized deductions and income (Support for evidence of related party service provision)	Fourteen years
	Investment deduction (e.g. fixed assets, deferred charges)	Fourteen years after the end of the tax and/or accounting depreciation or amortization (the longest period)
	Accounting records (both documentary and electronic)	Fourteen years
	Tax and withholding records and documentation.	Permanent
	Invoices and receipts, tax	Fourteen years
	Tax returns or tax opinions	Permanent
	Electronic or physical correspondence from the tax authority	Fourteen years
	Registration and documentation of tax return and compensation (if applicable)	Fourteen years
	Benefits, fiscal incentives, and administrative facilities	Fourteen years
	Determination and integration of tax losses	Fourteen years after the end of the amortization
	Support for acquisitions of shares and/or new businesses, tangible and intangible assets	Permanent
	Support for sale of shares and/or new business, intangible assets (Include accounting records with support for flow forwarding, statements, and other legal documentation such as minutes of shareholders' meetings with agreements on the transaction)	Permanent
	Support and calculations of attributes or fiscal treatments implemented (bases of fiscal profit accounts, of fiscal capital accounts)	Permanent
	Memorandums and letters from tax advisors, relevant working papers on tax interpretations and implementation details, etc.	Permanent
	Accounting records of: a) Distribution and receipt of dividends b) Capital movements (increase or decrease in any form) c) Merger and spin-off d) Loans This documentation also includes financial institution statements of such movements, and legal documents (such as assemblies), among others as support of the operation.	Permanent
	Support and calculations related to corporate modifications or restructuring of group entities.	Permanent
	Proof of issuance or receipt of dividends	Permanent
	Documentation to implement agreements reached on dispute resolution procedures contained in treaties to avoid double taxation.	Permanent
Contributions	Registration and documentation of contributions related to social security contributions, improvements, and rights	Twenty years after the end of the employment relationship, and/or as required by local law.

Contracts	Contracts and related correspondence (including proposed contracts and supporting documentation, agreements, memoranda of understanding, disputes arising from contracts)	Twenty years after the end of the employment relationship, and/or as required by local law.
Associate records	Commissions / Bonuses / Incentives / Awards	Twenty years after the end of the employment relationship, and/or as required by local law.
	Registration of the economic perceptions of the associates	Twenty years after the end of the employment relationship, and/or as required by local law.
	Letters of commitment, declarations of conflicts of interest, knowledge of the Code of Ethics, etc.	Twenty years after the end of the employment relationship, and/or as required by local law.
	Associates' personal information (medical information, work history, housing, family, job performance, etc.)	Twenty years after the end of the employment relationship, and/or as required by local law
	Individual work contracts	Twenty years after the end of the employment relationship, and/or as required by local law
Legal files and papers	Memoranda and legal opinions (including all related files)	Fourteen years after the end of the matter in question
	Information for litigation, litigation files, and lawsuits	Fourteen years after expiration or appeal
	Court orders	Permanent
	Minutes of incorporation, joint venture agreements, minutes of increases (including for capitalization of reserves, dividends, or liabilities) or decreases of capital (including reimbursement to members), merger or spin-off of companies	Permanent
	* Documentation of concepts for which an appeal or trial has been promoted, the period will be calculated from the date on which the resolution that puts an end to them becomes final	
Property records	Deeds and property rights	Permanent
	Original purchase / sale / lease agreement	Permanent
	Insurance and property policies	Permanent
Research and Development	Research and publications	Permanent (only a copy)
Miscellaneous Documents	Material of historical value	Permanent
	Policies, procedures, and manuals	Fourteen years after it stops being in force
	Annual reports (those not falling into the other categories)	Permanent
Letters and electronic files	Routine letters and notes that do not require acknowledgment or follow-up, such as thank you notes, congratulations, letters of transmittal, and meeting plans	Three years
	Forms that do not require follow-up	Three years
	General inquiry letters and answers that complete a cycle of correspondence	Fourteen years
	Letters or complaints that request specific actions that have no further value after changes are made or action is taken (such as change of name or address)	Three years
	Chronological correspondence	Three years
	Email from internal and external sources	Two years

	Email file deleted	One year after being sent to the recycling bin
	PDF and Microsoft Office files with relevant information	Fourteen years (those of vital importance should be printed and stored in the workplace)
	Text files	Fourteen years (annual review of essentials)
	Web pages (Internet Cookies)	A month