

ANNEX 3

RETENTION PERIODS UNDER FRENCH LAW

	TYPE OF DOCUMENT	MINIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION	MAXIMUM RETENTION PERIODS BASED ON A) LOCAL LAW AND B) OTHER REASON OR RECOMMENATION
Corporate documents			
1.	<p>All types of corporate (internal) documents, including:</p> <ul style="list-style-type: none"> • Company accounts • Budgets • Books of account and records • Profit and loss accounts • Payment records • Resolutions and/or minutes of meetings (from shareholders, the supervisory board and the management board) 	<p>(a) Minimum retention periods:</p> <p>A. Under article L123-22 of the French Commercial Code, accounting records and supporting documents must be retained for a period of ten (10) years.</p> <p>Unless they relate to accounting records (and therefore are subject to the abovementioned 10-year retention period), under article 2224 of the French Civil Code, the below documents must be retained for a period of five (5) years:</p> <p>(i) resolutions and/or minutes of meetings (shareholders, supervisory</p>	<p>(A) None under local law.</p> <p>(B) As accounting documents and supporting documents may prove useful during the entire existence of the company, it is recommended to keep them for the duration of the company. However, please note for accounting documents containing personal data that once the minimum retention period provided in section 1 (a) has expired, the company should redact the personal data contained in those specific accounting documents and related documents to keep those documents longer than 10 years, unless it has a</p>

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	<ul style="list-style-type: none"> • (amendments to) Articles of association • Shareholder's register • Board regulations • Etc. 	<p>board, management board) and shareholders' register;</p> <p>(ii) (amendments to) articles of association and board regulations – as from the deregistration of the company from the commercial registry;</p> <p>B. Books, registers, documents or items in relation to which the tax authorities are entitled to exercise right of access, inquiry or audit (including corporate documents), should be kept pursuant to article L.102 B of the French Tax Procedure book during a period of six (6) years as from the last entry in the relevant book or register or the date of the documents or items.</p> <p>C. All documents which may be requested in a tax audit according to a relevant statute of limitation must be kept until the expiry of a three-year or six-year period (in the absence of a specific statute of limitation) or ten-year</p>	<p>legitimate, valid reason to continue to process personal data for a specific period and individuals have been informed about it.</p> <p>Recommendation: accounting records should be kept for the duration of the company. In the case where the company has a legitimate, objective reason to process personal data contained in the documents beyond the 10-year retention period, then it could retain the personal data longer than 10 years (i.e. authenticity and compliance of the accounting record files – <i>ficher des écritures comptables</i>). If there is no such reason, then, to keep the accounting documents longer than the 10-year period, the company should redact the personal data.</p> <p>Reason for recommendation: (B)</p> <p><u>For Resolutions and/or minutes of meetings (shareholders, supervisory board,</u></p>

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		<p>period (in certain circumstances) after tax is due (per articles L. 169, L. 176, L. 180 and L. 186 of the French Tax Procedure book).</p> <p>In any case, the French tax authorities have the right to audit any tax year for which the company has booked carried forward tax losses which are used in a tax year open for audit. From a practical standpoint, the French tax authorities could therefore have a right of audit for a longer time than described above.</p> <p>All the limitation periods described above may also be extended by a maximum of three (3) years in case of a request for international administrative assistance.</p> <p>Any tax returns and supporting documents need to be kept until the expiry of this limitation period.</p>	<p><u>management board), (amendments to articles of association, shareholders' register, board regulations, etc.</u></p> <p>(A) None under local law.</p> <p>(B) Resolutions and minutes of meetings containing personal data (e.g. names and functions of directors) should not be kept beyond the time necessary to achieve the processing purpose. In the present case, the documents should thus not be kept beyond the time imposed by the law, i.e. 6 years as from the last entry in the relevant book or register or the date of the documents or items.</p> <p>Recommendation: 6 years as from the last entry in the relevant book or register or the date of the documents or items.</p> <p>Reason for Recommendation: (B)</p>

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		<p>(b) Minimum retention periods:</p> <p>A. Recommendation: Accounting documents and supporting documents should be kept for a period of ten (10) years minimum, as from the end of the relevant financial year. (Amendments to articles of association and board regulations should be kept during a period of five (5) years minimum, as from the deregistration of the company from the commercial registry.</p> <p>B. Recommendation: Documents relating to a fiscal year should be kept for at least 20 years, as a precautionary measure⁵.</p> <p>If a fiscal year results in generating tax losses, supporting documents related thereto shall be kept until the expiry of the limitation period applicable to the</p>	

⁵ **CC note:** Such 20-year retention period would apply to the documents listed in **ALL** sections of this table to the extent that the relevant document would support the tax position of the company (e.g. payments to providers, payments to employees etc.).

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		<p>fiscal year during which the said tax losses would be offset against profits, if longer. The French tax authorities is entitled to audit these fiscal years in order to audit the existence and the amount of the carry forward tax losses used in a given year.</p> <p>Reason for recommendation: Recommendation (b) A = Paragraph (a) A Recommendation (b) B = Paragraph (a) C</p>	
2.	Accounting and financial documentation, including: <ul style="list-style-type: none"> • Financial statements • Audit reports • Audit records • Accounts • Etc. 	<p>(a) Under article L123-22 of the French Commercial Code, accounting documents and supporting documents must be retained for a period of ten (10) years.</p> <p>(b) Recommendation:</p> <p>Accounting documents and supporting documents should be kept minimum ten (10) years, as from the end of the relevant fiscal year.</p>	<p>(A) None under local law.</p> <p>(B) As a precautionary measure, a company should retain the relevant documents for the duration of the company. Documents containing personal data might be redacted at the end of the minimum retention periods set out in section 2 (a) or there must be a legitimate interest in retaining the unredacted documents longer than the minimum retention periods.</p>

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		<p>Reason for recommendation: (a)</p>	<p>Recommendation: the relevant documents should be kept for the duration of the company. However, for relevant documents containing personal data, in order to keep them beyond the minimum periods imposed by French law (see section 2 (a)), the company should redact the personal data from the documents, unless there is a valid purpose to continue to process the data and individuals have been correctly informed about it.</p> <p>Reason for recommendation: (B)</p>
Commercial contracts			
3.	<p>All types of agreements, including</p> <ul style="list-style-type: none"> • Contracts • Permits • Certificates 	<p>(a) Subject to exceptions, French law does not require a retention obligation for contracts as such.</p> <p>For example, an exception applies for electronic consumer contracts for a sum of or exceeding 120 euro. Companies are required to retain such contracts for a</p>	<p>(A) None under local law.</p> <p>(B) Recommendation: keep the personal data contained in the contracts that is necessary to assert / defend rights during 20 years as from performance of contract in general, and during 30 years</p>

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	<ul style="list-style-type: none"> • Licenses • Non-disclosure agreements (only insofar a penalty is included) • Other type of confidentiality agreements (only insofar a penalty is included) • Non-competition arrangement (only insofar a penalty is included) • Documentation relating to service providers including (but not limited to) lawyers, notaries and accountants • Etc. 	<p>period of ten years (article L213-1 of the French Consumer Code).</p> <p>(b) For the sake of cautiousness, it is recommended to retain contracts until at least the end of the limitation period, which may differ from one contract to another. The contractual limitation period under ordinary law is 5 years (article 2224 of the French Civil Code), and similarly it is 5 years for commercial agreements entered into between merchants and between merchants and non-merchants (article L.110-4 of the French Commercial Code).</p> <p>There are however numerous exceptions to the five-year rule.</p> <p>For example, an exception applies for agreements for the acquisition of real estate, where the contractual limitation period is 30 years (article 2227 of the French Civil Code).</p>	<p>as from performance of contracts for the acquisition of real estate.</p> <p>Reason for recommendation: The retention of personal data would be justified by the purpose of asserting / defending rights in future litigation.</p>

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		<p>Finally, please note that under French law, actions are prescribed from the day the holder of a right knew or should have known the facts enabling him to exercise his/her right. Accordingly, an action could be initiated after the delays mentioned above if the claimant argues that he/she did not have knowledge of the facts enabling him to exercise his/her rights. For the sake of cautiousness and if practicable, we would recommend retaining such documents for a longer period.</p> <p>Recommendation: Keep the personal data contained in the contracts that is necessary to assert / defend rights during 20 years as from performance of contract in general, and during 30 years as from performance of contracts for the acquisition of real estate.</p> <p>Reason for recommendation: (b)</p>	

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4.	Insurance plans and policies	<p>(a) None under local law.</p> <p>(b) Insurance plans and policies should be kept as long as the rights covered by the insurance plan or policy are not prescribed, i.e. during a period which cannot be foreseen.</p> <p>Recommendation: Keep insurance plans and policies as long as the rights covered by the insurance plan or policy are not prescribed.</p> <p>Reason for recommendation: (b)</p>	<p>(A) None under local law.</p> <p>(B) Recommendation: insurance plans and policies as long as the rights covered by the insurance plan or policy are not prescribed.</p> <p>Reason for recommendation: The retention of personal data would be justified by the purpose of asserting / defending rights in future litigation.</p>
Human Resources			
5.	Employment contracts (including any addenda)	<p>(a) None under local law.</p> <p>(b) According to limitation rules, the employee might claim damages during a 3 to 5-year period post termination for employment and termination matters.</p>	<p>(A) None under local law.</p> <p>(B) These data would most likely be useful in the context of a legal action for discrimination, which is time-barred 6 years post the discrimination being revealed (Article 1134-5 of the French Labour Code), it being specified that such</p>

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		<p>Recommendation: Retention of data during all the employment relationship and 5 years post termination.</p> <p>Reason for recommendation: (b)</p>	<p>legal actions sometimes require producing documents over up to the entire career of an employee. As a pragmatic approach, we would thus recommend retention of the data for 10 years post end of the employment contract (being reminded that it may not be sufficient in the case of a legal action for discrimination).</p> <p>Recommendation: Retention of data during all the employment relationship and for 10 years post termination.</p> <p>Reason for recommendation: (B)</p>
6.	<p>(Expat) records of foreign employees, including:</p> <ul style="list-style-type: none"> • Work permit • Visa (applications) • Etc. 	<p>(a) None under local law.</p> <p>(b) 3 to 5-year period post termination pursuant to limitation rules.</p> <p>Recommendation: Retention period of 5 years post termination.</p>	<p>(A) None under local law.</p> <p>(B) 10 years post termination as a practical approach, being reminded that it may not be sufficient in the case of a legal action for discrimination.</p>

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		Reason for recommendation: (b)	Recommendation: 10 years post termination. Reason for recommendation: (B)
7.	Personal contact information, including: <ul style="list-style-type: none"> • Home address • National insurance number • Etc. 	(a) None under local law. (b) Recommendation: Retention during all the employment relationship. Reason for recommendation: (a)	(A) None under local law. (B) CNIL ⁶ ruling n°02-017 dated March 21st 2002 recommends a 2-year time period post termination of the employment contract. Recommendation: Retention of the data during all the employment relationship and for a 2-year time period post termination of the employment contract. Reason for recommendation: (B)
8.	Emergency details, including: <ul style="list-style-type: none"> • Emergency contact 	(a) None under local law.	(A) None under local law.

⁶ CC Note: French data protection authority.

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	<ul style="list-style-type: none"> Emergency contact information 	<p>(b) Recommendation: Retention during all the employment relationship.</p> <p>Reason for recommendation: (a)</p>	<p>(B) CNIL ruling n°02-017 dated 21 March 2002 recommends a 2-year time period post termination of the employment contract.</p> <p>Recommendation: Retention of the data during all the employment relationship and for a 2-year time period post termination of the employment contract.</p> <p>Reason for recommendation: (B)</p>
9.	Employee ID copy	<p>Minimum retention periods:</p> <p><u>For national ID card / passport:</u></p> <p>(a) None under local law.</p> <p>(b) Recommendation: Retention during all the employment relationship.</p> <p>Reason for recommendation: (a)</p> <p><u>For company ID (i.e. employee number):</u></p>	<p>Maximum retention periods:</p> <p><u>For national ID card / passport:</u></p> <p>(A) None under local law.</p> <p>(B) CNIL ruling n°02-017 dated March 21st 2002 recommends a 2-year time period post termination of the employment contract.</p>

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		<p>(a) None under local law.</p> <p>(b) 3 to 5-year period post termination pursuant to limitation rules.</p> <p>Recommendation: Retention period of 5 years post termination.</p> <p>Reason for recommendation: (b)</p>	<p>Recommendation: Retention of the data during all the employment relationship and for a 2-year time period post termination of the employment contract.</p> <p>Reason for recommendation: (B)</p> <p><u>For company ID (i.e. employee number):</u></p> <p>(A) None under local law.</p> <p>(B) 10 years post termination as a practical approach, being reminded that it may not be sufficient in the case of a legal action for discrimination.</p> <p>Recommendation: 10 years post termination.</p> <p>Reason for recommendation: (B)</p>
10.	Information regarding absence of employees and information on specific mobility events, including:	(a) None under local law.	<p>(A) None under local law.</p> <p>(B) 10 years post termination as a practical approach, being reminded that it may</p>

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	<ul style="list-style-type: none"> Absence, such as maternal, parental leave and related documentation Time off, such as statutory leave entitlement and documentation of leave against entitlement Notification of pregnancy and related health information Secondments (such as expat agreements, relocation package) Etc. 	<p>(b) 3 to 5-year period post termination pursuant to limitation rules.</p> <p>Recommendation: Retention period of 5 years post termination.</p> <p>Reason for recommendation: (b)</p>	<p>not be sufficient in the case of a legal action for discrimination.</p> <p>Recommendation: Retention period of 10 years post termination.</p> <p>Reason for recommendation: (B)</p>
11.	Results of / documentation from internal investigations on employees (for example from email reviews or interviews)	<p>(a) None under local law.</p> <p>(b) 12 years post investigation being carried out in accordance with statutes of limitation for complex criminal offences (e.g. money laundering, bribery, etc.).</p> <p>Recommendation: If investigations concern complex criminal offences, 12 years post investigation being carried</p>	<p>(A) None under local law.</p> <p>(B) 12 years post investigation being carried out in accordance with statutes of limitation for complex criminal offences (e.g. money laundering, bribery, etc.).</p> <p>Recommendation: If investigations concern complex criminal offences,</p>

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		<p>out. If employment-related claims are possible, please see section 5.</p> <p>Reason for recommendation: (b)</p>	<p>12 years post investigation being carried out.</p> <p>If employment-related claims are possible, please see section 5.</p> <p>Reason for recommendation: (B)</p>
12.	<p>Documentation and information in relation to biannual appraisals, including:</p> <ul style="list-style-type: none"> • Minutes from biannual appraisal meetings • Appraisal process • Biannual development plans • Etc. 	<p>Minimum retention periods:</p> <p><u>For documents related to disciplinary:</u></p> <p>(a) Minimum of 3 years pursuant to Article L.1332-5 of the French Labour Code.</p> <p>(b) Recommendation: Retention of data for 3 years post notification of the sanction.</p> <p>Reason for recommendation: (a)</p> <p><u>For other work performance documents:</u></p> <p>(a) None under local law.</p>	<p>(A) None under local law.</p> <p>(B) 10 years post termination as a practical approach, it being reminded that it may not be sufficient in the case of a legal action for discrimination.</p> <p>Recommendation: retention period of 10 years post termination.</p> <p>Reason for recommendation: (B)</p>

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		<p>(b) 3 to 5-year period post termination pursuant to limitation rules.</p> <p>Recommendation: Retention period of 5 years post termination.</p> <p>Reason for recommendation: (b)</p>	
Information regarding payments to employees			
13.	<p>Administration, including:</p> <ul style="list-style-type: none"> • Wage administration, including all untaxed repayments • Salary administration (e.g. information relevant for the calculation of salary and remunerations and for the calculation of taxes and premiums) • Specific salary administration (i.e. church affiliation, degree of disability and trade union membership) 	<p>(a) Minimum retention period of 5 years post payment pursuant to Article L.3243-4 of the French Labour Code.</p> <p>(b) Recommendation: Minimum retention period of 5 years post payment.</p> <p>Reason for recommendation: (a)</p> <p><u>For church affiliation and trade union membership:</u> such information cannot be collected, processed and/or retained.</p> <p><u>For the degree of disability:</u></p>	<p>(A) None under local law.</p> <p>(B) Retention period of 10 years post termination as a practical approach, being reminded that it may not be sufficient in the case of a legal action for discrimination.</p> <p>Recommendation: 10 years post termination.</p> <p>Reason for recommendation: (B)</p>

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		<p>(a) Minimum retention period of 5 years post issuance of the data pursuant to Article D.4711-3 of the French Labour Code.</p> <p>(b) Recommendation: Retention of the data for minimum of 5 years of post-issuance of the data.</p> <p>Reason for recommendation: (a)</p>	<p><u>For church affiliation and trade union membership:</u> such information cannot be collected, processed and/or retained.</p> <p><u>For degree of disability:</u></p> <p>(A) None under local law.</p> <p>(B) Retention period of 30 years post termination as a practical approach, as pursuant to Article L. 461-1 of the Social security Code, the statute of limitation for an employee to act for the recognition of the professional nature of his/her illness can be two years as from the medical certificate informing him/her of the potential link between his/her work and his/her illness, which can occur in practice very belatedly (and what induces that 20 years of retention could also be insufficient).</p> <p>Recommendation: Retention period of 30 years post termination.</p>

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			Reason for recommendation: (B)
14.	Personal contact information required for payroll purposes, including: <ul style="list-style-type: none"> • Bank account • Marital status • Etc. 	(a) None under local law. (b) Recommendation: Retention during all the employment relationship. Reason for recommendation: (a)	(A) None under local law. (B) CNIL ruling n°02-017 dated March 21st 2002 recommends a 2-year time period post termination of the employment contract. Recommendation: Retention of the data during all the employment relationship and for a 2-year time period post termination of the employment contract. Reason for recommendation: (B)
15.	Severance pay records and compensation documentation, more in particular: <ul style="list-style-type: none"> • Severance pay records and calculations of severance payments)⁷ 	(a) Minimum retention period of 5 years post payment pursuant to Article L.3243-4 of the French Labour Code.	(A) None under local law. (B) Retention of 10 years post termination as a practical approach, being reminded

⁷ **CC Note:** See also "Termination of employment agreements" section.

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	<ul style="list-style-type: none"> • Compensation documentation and information (other than payroll and pensions, health plans, e.g., bonus letters, letters on salary increase) 	<p>(b) Recommendation: Minimum retention period of 5 years post payment.</p> <p>Reason for recommendation: (a)</p>	<p>that it may not be sufficient in the case of a legal action for discrimination.</p> <p>Recommendation: Retention period of 10 years post termination.</p> <p>Reason for recommendation: (B)</p>
16.	<p>Equity information and documents in relation thereto, including:</p> <ul style="list-style-type: none"> • Share plan documentation • Letters on vesting of shares • Information on status of equity • Statements • Etc. 	<p>(a) Minimum of 5 years post payment pursuant to Article L.3243-4 of the French Labour Code.</p> <p>(b) Recommendation: Minimum retention period of 5 years post payment.</p> <p>Reason for recommendation: (a)</p>	<p>(A) None under local law.</p> <p>(B) Retention period of 10 years post termination as a practical approach, being reminded that it may not be sufficient in the case of a legal action for discrimination.</p> <p>Recommendation: Retention period of 10 years post termination.</p> <p>Reason for recommendation: (B)</p>
17.	<p>Travel and expenses information, including:</p> <ul style="list-style-type: none"> • Expenses claims forms 	<p>(a) Minimum retention period of 5 years post payment pursuant to Article L.3243-4 of the French Labour Code.</p>	<p>(A) None under local law.</p> <p>(B) Retention period of 10 years post termination as a practical approach,</p>

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	<ul style="list-style-type: none"> Expenses receipts Data on reimbursements made Etc. 	<p>(b) Recommendation: Minimum retention period of 5 years post payment.</p> <p>Reason for recommendation: (a)</p>	<p>being reminded that it may not be sufficient in the case of a legal action for discrimination.</p> <p>Recommendation: Retention period of 10 years post termination.</p> <p>Reason for recommendation: (B)</p>
Information regarding pensions			
18.	<p>All business data and records relating to pension plans and schemes, including:</p> <ul style="list-style-type: none"> Business data Pension administration Early retirement Etc. 	<p>(a) None under local law.</p> <p>(b) According to limitation rules, the employee might claim damages during a 5-year period post retirement.</p> <p>Recommendation: Retention of the data during all the employment relationship and 5 years post retirement (or if unknown, until the employee has reached the legal age to benefit from a full retirement).</p> <p>Reason for recommendation: (b)</p>	<p>(A) None under local law.</p> <p>(B) These data would most likely be useful in the context of a legal action for back payment of pension benefits that an employee could lodge when retiring.</p> <p>Recommendation: Retention of the data during all the employment relationship and up to 7 years post retirement (or if unknown, until the employee has reached the legal age to benefit from a full retirement pension).</p>

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			Reason for recommendation: (B)
19.	Pension documentation and information, including: <ul style="list-style-type: none"> • Pension offer • Pension status • Individual pension plan documentation • Etc. 	(a) None under local law. (b) According to limitation rules, the employee might claim damages during a 5-year period post retirement. Recommendation: Retention of the data during all the employment relationship and 5 years post retirement (or if unknown, until the employee has reached the legal age to benefit from a full retirement). Reason for recommendation: (b)	(A) None under local law. (B) These data would most likely be useful in the context of a legal action for back payment of pension benefits that an employee could lodge when retiring. Recommendation: Retention of the data during all the employment relationship and up to 7 years post retirement (or if unknown, until the employee has reached the legal age to benefit from a full retirement pension) Reason for recommendation: (B)
Health-related information of employees			
20.	Documents with health-related information in relation to employees, including: <ul style="list-style-type: none"> • Medical data (provided by company doctor) including individual reintegration 	(a) Minimum retention period of 5 years post issuance of the data pursuant to Article D.4711-3 of the French Labour Code.	(A) None under local law. (B) Retention period of 30 years post termination as a practical approach, as pursuant to article L. 461-1 of the Social

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	<p>plans, treatments and workplace adaptations</p> <ul style="list-style-type: none"> • Documents relating to accidents occurred at work • Health-related information and documentation (other than disability status, e.g., notification of inability to work, sickness record, information and documentation on reintegration measures) • Etc. 	<p>(b) Recommendation: Retention of the data for a minimum of 5 years post-issuance of the data.</p> <p>Reason for recommendation: (a)</p>	<p>security Code, the statute of limitation for an employee to act for the recognition of the professional nature of his/her illness can be two years as from the medical certificate informing him/her of the potential link between his/her work and his/her illness, which can occur in practice very belatedly (and what induces that 30 years of retention could also be insufficient).</p> <p>Recommendation: Retention period of 30 years post termination.</p> <p>Reason for recommendation: (B)</p>
Information relating to an employee's career			
21.	<p>Information regarding the employee's work performance – disciplinary documentation and information, including:</p> <ul style="list-style-type: none"> • Any warnings 	<p>Minimum retention periods:</p> <p><u>For documents related to disciplinary:</u></p> <p>(a) Minimum retention period of 3 years pursuant to Article L.1332-5 of the French Labour Code.</p>	<p>(A) None under local law.</p> <p>(B) Retention period of 10 years post termination as a practical approach, it being reminded that it may not be sufficient in the case of a legal action for</p>

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	<ul style="list-style-type: none"> • Any performance improvement plans • Supervisor reviews • Employee self-review • Development goals • Reprimands • Talent documentation and information (e.g. talent identification) • Training and development (trainings attended, training records, passed/failed trainings and tests) • Organization information (Business Unit, job title, job grade, job contact details, etc.) • Etc. 	<p>(b) Recommendation: Retention of data for 3 years post notification of the sanction.</p> <p>Reason for recommendation: (a)</p> <p><u>For other work performance documents:</u></p> <p>(a) None under local law.</p> <p>(b) Retention of data for a 3 to 5-year period post termination pursuant to limitation rules.</p> <p>Recommendation: Retention of data for 5 years post termination</p> <p>Reason for recommendation: (b)</p>	<p>discrimination, or in case of legal action for recognition of an occupational illness.</p> <p>Recommendation: Retention period of 10 years post termination.</p> <p>Reason for recommendation: (B)</p>

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Electronically available information on employees			
22.	Employee information publicly available to other employees (e.g. intranet)	<p>(a) None under local law.</p> <p>(b) Recommendation: Retention during all the employment relationship.</p> <p>Reason for recommendation: (b)</p>	<p>The maximum retention period is depending on the quality of data:</p> <p><u>For standard information (e.g general personal details):</u></p> <p>(A) None under local law.</p> <p>(B) CNIL ruling n°02-017 dated March 21st 2002 recommends a 2-year time period post termination of the employment contract.</p> <p>Recommendation: Retention of the data during all the employment relationship and for a 2-year time period post termination of the employment contract.</p> <p>Reason for recommendation: (B)</p> <p><u>For substantive information (e.g. employee's articles, comments, etc.).</u></p>

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			<p>(A) None under local law.</p> <p>(B) Retention period of 10 years post termination as a practical approach, it being reminded that it may not be sufficient in the case of a legal action for discrimination.</p> <p>Recommendation: Retention period of 10 years post termination.</p> <p>Reason for recommendation: (B)</p>
23.	<p>Other electronically available information on employees, including:</p> <ul style="list-style-type: none"> • Employee data in network and computer systems (e.g. emails) • Communication equipment used by employees • Access controls • Other internal administration 	<p>Minimum retention periods:</p> <p><u>For data regarding employees log-on/log-off information:</u></p> <p>(a) None under local law.</p> <p>(b) Recommendation: Retention of data for 6 months.</p> <p>Reason for recommendation: See (B).</p>	<p>Maximum retention periods:</p> <p><u>For data regarding employees log-on/log-off information:</u></p> <p>(A) The CNIL has issued guidance according to which employee log-on information should not be kept for more than 6 months post recording ("Personal Data at Work" – CNIL Employers Guide 2012).</p>

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		<p><u>For data on the access to the premises by the employees:</u></p> <p>(a) None under local law.</p> <p>(b) The CNIL has issued guidance according to which information on the employee's access to the premises must not be kept more than 3 months post recording ("Access to the premises and schedules" – CNIL Guide 2018).</p> <p>Recommendation: Retention of data for 3 months post recording.</p> <p>Reason for recommendation: (b)</p> <p><u>For other documents and data (e.g. emails):</u></p> <p>(a) None under local law.</p> <p>(b) Retention period of 3 to 5-year period post termination pursuant to limitation rules.</p>	<p>Recommendation: Retention of data for 6 months post recording.</p> <p><u>For data on the access to the premises by the employees:</u></p> <p>(A) None under local law.</p> <p>(B) The CNIL has issued guidance according to which information on the employee's access to the premises must not be kept more than 3 months post recording ("Access to the premises and schedules" – CNIL Guide 2018).</p> <p>Recommendation: Retention of data for 3 months post recording.</p> <p>Reason for recommendation: (B)</p> <p><u>For other documents and data (e.g. emails):</u></p> <p>(A) None under local law.</p> <p>(B) Retention period of 10 years post termination as a practical approach,</p>

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		<p>Recommendation: Retention period of 5 years post termination</p> <p>Reason for recommendation: (b)</p>	<p>being reminded that it may not be sufficient in the case of a legal action for discrimination.</p> <p>Recommendation: Retention period of 10 years post termination.</p> <p>Reason for recommendation: (B)</p>
Termination of employment agreements			
24.	<p>Information relating to employment termination, including:</p> <ul style="list-style-type: none"> • Notice of termination/ resignation • Termination/ settlement agreement • Written correspondence related to termination • Exit interview • Outplacement agreement and arrangements 	<p>(a) None under local law.</p> <p>(b) Retention for a 3 to 5-year period post termination pursuant to limitation rules.</p> <p>Recommendation: Retention for 5 years post termination.</p> <p>Reason for recommendation: (b)</p>	<p>(A) None under local law.</p> <p>(B) Retention period of 10 years post termination as a practical approach, being reminded that it may not be sufficient in the case of a legal action for discrimination.</p> <p>Recommendation: Retention period of 10 years post termination.</p> <p>Reason for recommendation: (B)</p>

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Customs			
25.	Invoicing and accounts information: <ul style="list-style-type: none"> • General ledger • Account receivable record • Accounts payable record • (tender of) Sales records invoices • Accounts • Consignment notes • Inventories 	<p>(a) Under both articles 65-3° of the French Customs Code and article 51 of the Union Customs Code, all documents and information which may be relevant to the customs authority, including all books, records and other data carriers, must be retained for a period of three years.</p> <p>(b) Recommendation: all documents and information which may be relevant to the customs authority, including all books, records and other data carriers, should be kept for at least 3 years, from the dispatching of packages (for the sender), and from the receipt of goods (for the recipient).</p> <p>Reason for recommendation: (a)</p>	<p>(A) None under local law.</p> <p>(B) As the listed documents may prove useful during the entire existence of the company it can be recommended to keep them for the duration of the company. However, please note for the relevant documents containing personal data that once the minimum retention period provided in section (b), i.e. 3 years, has expired, the company should redact the personal data contained in those specific documents and related documents to keep those documents longer than 3 years, unless it has a legitimate, valid reason to continue to process personal data for a specific period.</p> <p>Recommendation: All listed documents should be kept for the duration of the company. In the case where the</p>

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			<p>company has a legitimate, objective reason to process personal data contained in the documents beyond the 3-year retention period, then it could retain the personal data longer than 3 years). If there is no such reason, then, to keep the accounting documents longer than the 3-year period, the company should redact the personal data.</p> <p>Reason for recommendation: (B)</p>
26.	Information and documents accessible and acceptable to customs, and that are required for the performance of formalities and checks.	<p>(a) Under both articles 65-3° of the French Customs Code and article 51 of the Union Customs Code, all documents and information which may be relevant to the customs authority must be retained for a period of 3 years.</p> <p>(b) Recommendation: all documents and information which may be relevant to the customs authority should be kept at least 3 years, from the dispatching of</p>	<p>(A) None under local law.</p> <p>(B) As documents and information necessary for the completion of formalities and checks may prove useful for more general purposes (apart from formalities and checks) during the entire existence of the company it can be recommended to keep them for the duration of the company. However, please note for the relevant documents containing personal data that once the minimum retention period provided in</p>

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		<p>packages (for the sender), and from the receipt of goods (for the recipient).</p> <p>Reason for recommendation: (a)</p>	<p>section (b), i.e. 3 years, has expired, the company should redact the personal data contained in those specific documents and related documents to keep those documents longer than 3 years, unless it has a legitimate, valid reason to continue to process personal data for a specific period and individuals have been informed about it.</p> <p>Recommendation: All documents listed should be kept for the duration of the company. In the case where the company has a legitimate, objective reason to process personal data contained in the documents beyond the 3-year retention period, then it could retain the personal data longer than 3 years. If there is no such reason, then, to keep the accounting documents longer than the 3-year period, the company should redact the personal data.</p> <p>Reason for recommendation: (B)</p>

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27.	Where a customs control determines that a customs debt needs to be revised.	<p>(a) Under article 51 of the Union Customs Code, if it follows from a customs check that a customs debt needs to be revised, the relevant documents need to be stored for additional three years following the three years of conservation, so for a total of 6 years.</p> <p>(b) Recommendation: the relevant documents pertaining to the customs debt which needs to be revised should be kept for at least 6 years.</p> <p>Reason for recommendation: (a)</p>	<p>(A) None under local law.</p> <p>(B) As the relevant documents related to the customs debt may also be relevant to other purposes, it can be recommended to keep them for the duration of the company. However, please note for the relevant documents containing personal data that once the minimum retention period provided in section 1, i.e. 6 years, has expired, the company should redact the personal data contained in those specific documents and related documents to keep those documents longer than 6 years, unless it has a legitimate, valid reason to continue to process personal data for a specific period.</p> <p>Recommendation: All relevant documents should be kept for the duration of the company. In the case where the company has a legitimate, objective reason to process personal data contained in the documents beyond</p>

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			<p>the 6-year retention period, then it could retain the personal data longer than 6 years. If there is no such reason, then, to keep the accounting documents longer than the 6-year period, the company should redact the personal data.</p> <p>Reason for recommendation: (B)</p>
Other personal data			
28.	Information in relation to visitors to company premises (e.g. name, company, time of visit, person visited, license plate, etc.)	<p>(a) None under local law.</p> <p>(b) Recommendation: There is no minimum retention period.</p> <p>Reason for recommendation: (a)</p>	<p>(A) In a decision dated 8 January 2002 (decision n° 02-001), the CNIL has indicated that information pertaining to the movements of individuals in premises should not be kept for more than 3 months.</p> <p>(B) Recommendation: Information in relation to visitors should maximally be kept for 3 months since the visit.</p> <p>Reason for recommendation: (A)</p>

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29.	Camera recordings	<p>(a) None under local law.</p> <p>(b) Recommendation: There is no minimum retention period.</p> <p>Reason for recommendation: (a)</p>	<p>(A) As regards the use of cameras in the workplace, the CNIL has indicated in a recommendation dated 2018 that images obtained by camera recording should be kept no more than a few days, unless exceptional circumstances requiring that necessary checks should be carried out in the event of an incident, and allowing to initiate disciplinary and/or criminal proceeds. If such proceedings are initiated, the images should then be extracted from the camera system and kept for the duration of the procedure.</p> <p>As regards the use of cameras in stores, per article L252-5 of the French Internal Security Code and the CNIL guidelines, images obtained by video recording should not be kept more than 1 month, and in general there would be no need to keep them more than a few days. In the case where criminal proceedings are initiated, the images should be extracted</p>

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			<p>from the camera system and kept for the duration of the procedure.</p> <p>(B) Recommendation: images obtained by camera recording in the workplace should be kept for a few days maximum, unless there are exceptional circumstances requiring that necessary checks be carried out in the event of an incident.</p> <p>Images obtained by camera recording in stores should be kept one month maximum. In the case where criminal proceedings are initiated, the images should be extracted from the camera system and kept for the duration of the procedure.</p> <p>Reason for recommendation: (A)</p>

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30.	Data subject access requests and responses	<p>(a) None under local law.</p> <p>(b) According to the applicable limitation period (article 2224 of the French Civil Code), personal actions or movable rights of actions are prescribed in 5 years as from the day the holder of a right knew or should have known the facts enabling him/her to exercise his/her right. This entails that a data subject may initiate a judicial action against the controller for a damage suffered because of the breach of his/her right, in a period of 5 years as from the day he/she has received the information that the controller will not comply with his/her access request.</p> <p>Recommendation: 5 years as from the day the data subject has received the information that the controller will not comply with his/her access request.</p> <p>Reason for recommendation: (b)</p>	<p>(A) None under local law.</p> <p>(B) The same statute of limitations applies as in (b). Therefore, from a data minimization perspective, it would make sense not to keep the personal data related to a data subject's access request more than 5 years as from the response provided to the data subject not to carry out his/her request.</p> <p>Recommendation: 5 years as from the day the data subject has received the information that the controller will not comply with his/her access request.</p> <p>Reason for recommendation: (B)</p>