

Phoslock Environmental Technologies Limited

ACN 099 555 290

Document Management policy

1 Document management policy

- 1.1 Phoslock Environmental Technologies Limited ACN 099 555 290 (**Phoslock**) has a policy for the management and retention of documents, both hard copy and electronic. This Document Management Policy (**Policy**) outlines when a document must be retained (i.e. not disposed of or destroyed) and when and how it may be disposed of or destroyed. This Policy applies to all documents held by Phoslock as well as documents held by its subsidiaries and any subsidiaries of those entities. Collectively, Phoslock and its subsidiaries are referred to as the **Group**.
- 1.2 Documents are to be retained for both commercial and legal reasons to assist in the smooth functioning of our business and to ensure we comply with all relevant laws.
- 1.3 A “document” can be paper or anything upon which there is writing or marks, symbols or perforations and any disk, tape or other article from which sounds, images or messages are capable of being reproduced. It is any record of information. A “document” is not just the physical thing (i.e. a hard copy or paper document), but can be electronic things such as voicemails, images, audio and video files, presentations and emails.

2 Administration of this Policy

- 2.1 The person responsible for administering this Policy (**Responsible Manager**) is:

Name:	Matthew Parker
Title:	CFO / Company Secretary
Telephone:	+61 417 363 258
Email:	mparker@phoslock.com.au

- 2.2 Any queries relating to this Policy or its operation should be initially directed to the Responsible Manager.

3 Operation of this Policy

- 3.1 This Policy complies with Australian laws. Records must be retained which explain the operation of this Policy, both for internal and external purposes. The operation of this Policy is to be regularly subject to random audits.
- 3.2 This Policy applies to all employees, whether they are full time, part time or casual, and all contractors of the Group.
- 3.3 This Policy must be effectively communicated to all employees, especially the importance of the retention of documents when a Litigation Hold has been issued by the Responsible Manager (see section 8 below). All employees must be trained to competently retain documents in accordance with this Policy.
- 3.4 This Policy will be made available to all employees, contractors and other interested parties and will be reviewed annually by Chairman of the Audit and Risk Committee. It will be reviewed to ensure it is meeting stakeholder needs and incorporating legislative changes and updated technology. Any suggestions or feedback about this Policy should be directed in writing to the Responsible Manager, who has the primary responsibility for the administration of this Policy.

4 Retention of documents

- 4.1 Documents must be retained (and not destroyed or concealed) for at least the prescribed periods set out in Schedule 1 to this Policy. As a general rule, it is sufficient to retain an imaged copy of the document in electronic form. The principal exception to this rule is in cases where the document is, or may be, reasonably required for use in legal proceedings currently in progress or that may be commenced at a later date. This exception is discussed in more detail in sections 7 and 8 below.
- 4.2 Metadata (which is electronic information stored about a document) must be retained as it describes the document's source and destination, tracks its path, attests to its authenticity and assists in its retrieval. Logs, audit trails and different versions of documents are also to be retained. Records must be kept of any technology upgrades that may affect the retention of documents. The records must detail the old and new technology formats.
- 4.3 It is important that not only is the latest version of a document retained but that a history of version changes is also kept. Each version may be a different document and may be required to be retained under this Policy.

5 Retention of document images in electronic form

- 5.1 In many cases, it is sufficient to retain an imaged copy of a document, such as a scanned PDF or TIF file. However, original documents should be retained if:
- (1) the document is the subject of a Litigation Hold (see section 8 below) or you have reason to believe the document might reasonably be required for use in legal proceedings currently in progress or that may be commenced at a later date;
 - (2) the original document has a critical attribute not found in the copy (such as information concealed by a fold in the document);
 - (3) Schedule 1 to this Policy specifically requires the retention of original documents (for example, you must retain an original executed document such as a commercial deed); or
 - (4) it is felt that the document's authenticity may be challenged and the ability to show an original signature would help prove its authenticity.
- 5.2 If there is no compelling reason for retaining an original document then copies, including electronic copies, may be kept instead.
- 5.3 The integrity of any original document that is destroyed must be maintained in the electronic form of the document. In other words, all reproductions of the original document must be true and clear. For example, where a document contains handwritten notes on both sides of a page, those handwritten notes should be legible on the scanned copy of that document that is stored electronically. If the original document is an electronic document (such as an email or Word document) then the document should be stored in its electronic form so that any metadata or attachments are also preserved.
- 5.4 Hard copies of documents stored electronically must be able to be produced within a reasonable period of time.
- 5.5 Please refer to Schedule 2 to this Policy for the Group's document imaging protocol, which sets out the steps to be taken when converting a document from hard copy to electronic form.

6 Destruction of documents

- 6.1 Typically documents will be imaged and stored in electronic form for periods well in excess of the periods set out in Schedule 1 to the Policy. However, where a document is not imaged, it may be destroyed after the expiration of the relevant period set out in Schedule 1 to this Policy except if the document is, or is reasonably likely to be, subject to a Litigation Hold or required in for use in a legal proceeding that is in progress or may be commenced at a later time.

- 6.2 If you are unsure whether to destroy the document or not then the document must be retained and guidance should be sought from the Responsible Manager.
- 6.3 The destruction of documents is to be recorded in the Document Destruction Register maintained by the Responsible Manager with an appropriate description of the information and the date when destroyed. Please refer to Schedule 3 for an example of the information required to be recorded in the Document Destruction Register.

7 Legal proceedings

- 7.1 No document is to be destroyed or concealed where that document is, or is reasonably likely to be, required in evidence in a legal proceeding that is in progress or may be commenced at a later time. All employees and contractors are strictly prohibited from seeking to authorise or permit someone else to destroy or conceal documents with the intention of preventing documents from being used in evidence in a legal proceeding. Destruction of a document includes permanently deleting it, if it is held in electronic form.
- 7.2 The ramifications of unauthorised document destruction are extremely serious and may lead to imprisonment or substantial fines. Where a party destroys documents after the commencement of litigation, its defence may be struck out or proceedings dismissed. Similarly, a party that destroys a document may be liable for the criminal offence of contempt of court or attempting to pervert or obstruct the course of justice. In Victoria, destruction of documents is a criminal offence, applying to both companies and individuals.

8 Litigation Hold

- 8.1 A "Litigation Hold" is a directive issued by the Responsible Manager that requires the documents the subject of the directive to be secured and not destroyed until further written direction from the Responsible Manager.
- 8.2 The Responsible Manager will usually issue a Litigation Hold when litigation is being considered against another party, has been threatened by another party or an event has occurred that may have created a risk of litigation in the future.
- 8.3 Typically a Litigation Hold will be issued in writing and circulated to all relevant employees and contractors. However, in some urgent cases, the Responsible Manager (or a member of the Responsible Manager's staff) may contact you and issue an oral Litigation Hold. In these circumstances, you are to treat the Litigation Hold as if it has the same effect as a written directive.
- 8.4 If a document, or category of documents, is subject to a Litigation Hold then those documents must be retained until such time as the Responsible Manager provides a written direction that authorises the documents to be dealt with in a certain way.
- 8.5 The Responsible Manager must be notified of documents stored outside Australia (for example, in a cloud computing system that is hosted outside of Australia) so that a record of documents can be kept and the documents can be easily retrieved if needed or made the subject of a Litigation Hold.

Schedule 1 – Prescribed Retention Periods

Document type or subject	Minimum retention period	Comments	Legislation	Affected entities
Financial records	7 years	<p>Financial records must be retained for 7 years after the transactions covered by the records are completed. An English translation of the financial records must be made available within a reasonable time to a person who is entitled to inspect the records.</p> <p>Financial records include invoices, remittances, reports, cheques, trial balances, reconciliations, budgets, statutory accounts, tax returns (FBT and BAS), batch sheets (purchase, invoices and cash receipts) and other documents needed to explain the methods by which financial statements are made up and adjustments made in preparing financial statements.</p> <p>Financial records kept in an electronic form (which is acceptable) must be convertible into hard copy and made available within a reasonable time to a person who is entitled to inspect the records.</p>	<i>Corporations Act 2001 (Cth)</i> , ss 286-288	All Group entities
Register of members (shareholders) and other corporate records	7 years in the case of former members, otherwise indefinitely	<p>A register of members must be maintained, which must include the member's name and address, and the date on which the entry of the member's name in the register is made. The register must also show the name and details of former members who stopped being a member of the company within the last 7 years.</p> <p>Generally it is recommended that minutes of directors and shareholders meetings be retained indefinitely as they will often record significant corporate decisions to which reference could be made, including decades into the future. Given their importance and the low administration cost in retaining them, it is also recommended that other statutory corporate registers (e.g. register of debentures, register of option holders, and register of charges) also be kept indefinitely.</p>	<i>Corporations Act 2001 (Cth)</i> , ss 168 & 169	All Group entities

Document type or subject	Minimum retention period	Comments	Legislation	Affected entities
Stamp duty	5 years	<p>The Taxation Administration Acts in each State and Territory provide that records of a dutiable transaction must be kept for 5 years after the date the document was made or obtained or the date of completion of the transaction or act to which it relates, whichever is the later.</p> <p>In general, all such records that are necessary to enable a taxpayer's tax liabilities to be ascertained must be kept. The records must in a form which is readily accessible, and are in English or in a form which is readily convertible into English.</p> <p>Specifically in relation to stamp duty, documents required to be kept include both the stamped document and supporting documents (for example, valuations).</p>	<p><i>Taxation Administration Act 1996 (NSW) ss 48 & 53</i></p> <p><i>Taxation Administration Act 1997 (Vic) ss 50 & 55</i></p> <p><i>Taxation Administration Act 2001 (Qld) ss 114 & 118</i></p> <p><i>Taxation Administration Act 1996 (SA) ss 48 & 53</i></p> <p><i>Taxation Administration Act 1997 (Tas) ss 60 & 63</i></p> <p><i>Taxation Administration Act 2003 (WA) ss 87 & 88</i></p> <p><i>Taxation Administration Act 1999 (ACT) ss 57 & 64</i></p> <p><i>Taxation Administration Act 1953 (NT), ss 74 & 79</i></p>	All Group entities

Document type or subject	Minimum retention period	Comments	Legislation	Affected entities
Payroll tax	5 years	<p>New South Wales: Records containing details of the names and addresses of employees, details of wages paid, accommodation, motor vehicle allowances, parental leave allowances and other allowances should be kept for 5 years after the date the record is made or obtained or after the date of completion of the transaction or act to which it relates.</p> <p>Queensland: Records relating to motor vehicle allowances, parental leave, fringe benefits books and accounts must be kept for at least 5 years after completion of the transaction to which they relate or after the record was made or obtained.</p> <p>Western Australia: Books and accounts must be kept for at least 5 years.</p> <p>Victoria, South Australia and Tasmania: Documents relating to parental leave and motor vehicle allowances must be retained for a period of 5 years.</p> <p>Specific record-keeping requirements also apply in relation to keeping records for:</p> <ul style="list-style-type: none"> • working out the number of exempt kilometres for purposes of motor vehicle allowances; • working out an exemption for parental, adoption, surrogacy or primary carer leave; • fringe benefits paid, where the employer has elected to use an estimated value for payroll tax purposes; • arrangements where a principal contractor is relieved of payroll tax liability by arrangement with a subcontractor; and • certain superannuation contributions. 	<p><i>Payroll Tax Act 2011 (NSW), Schedule 1, Schedule 2;</i> <i>Taxation Administration Act 1996 (NSW), s 53</i></p> <p><i>Payroll Tax Act 2007 (Vic) Schedule 1, Schedule 2;</i> <i>Taxation Administration Act 1997 (Vic), s 55</i></p> <p><i>Payroll Tax Act 1971 (Qld), s 13ZA, 13ZC, 14A, 91;</i> <i>Taxation Administration Act 2001 (Qld) s 118</i></p> <p><i>Payroll Tax Act 2009 (SA) s 54, ;</i> <i>Taxation Administration Act 1996 (SA), s 53</i></p> <p><i>Taxation Administration Act 1999 (ACT) s 64</i></p> <p><i>Pay-Roll Tax Act 2002 (WA) s 44</i></p>	All Group entities
Income tax	5 years	Records must be kept in the English language that record and explain all transactions and other acts engaged in by that person relevant for the purposes of the taxation law, such as ascertaining the taxpayer's income and expenditure and enabling the taxpayer's income tax liability to be readily ascertained. Such records must be kept at least 5 years after they were	<i>Income Tax Assessment Act 1936 (Cth), s 262A</i>	All Group entities

Document type or subject	Minimum retention period	Comments	Legislation	Affected entities
		<p>prepared or completion of the transaction, act or operations to which they relate (whichever is the later) unless the Tax Commissioner is granted an extension of the period in which he is able to amend an assessment, in this case the retention period for records will be correspondingly extended.</p> <p>Records to be kept include:</p> <ul style="list-style-type: none"> any documents that are relevant for the purpose of ascertaining the taxpayer's income and expenditure; and documents containing particulars of any election, choice, estimate, determination or calculation made by the taxpayer under the taxation law, and, in the case of an estimate, determination or calculation, particulars showing the basis on which, and method by which, the estimate, determination or calculation was made. <p>The Commissioner may notify the taxpayer that retention of records is not required.</p> <p>In the event of a dispute between the taxpayer and the Commissioner, the onus of proof of eligibility of income/expenditure lies with the taxpayer. Therefore, records that can adequately prove the validity of income/expenditure should be maintained.</p> <p>There may be a need for the taxpayer to keep assessment records (and any other documents relevant to tax assessment) for a longer period of time in the event that tax avoidance is alleged by the Commissioner and the taxpayer wants to rebut the allegations.</p> <p>Where sufficient records are not kept, financial penalties can be imposed on the taxpayer, and in the case of deliberate falsifying, concealing or altering of records, the punishment can include imprisonment.</p>		
<p>Capital gains tax</p>	<p>5 years (but see comments for more details)</p>	<p>It is a requirement under Division 121 of the <i>Income Tax Assessment Act 1997</i> that a taxpayer keeps records of all matters that affect any capital gain or loss they make. These records must be kept for 5 years after it becomes certain that no CGT event, or further CGT event can happen such that the records would be relevant to working out whether the company made a capital gain or loss. These requirements require a company to hold records relating to capital assets for a substantially longer period than is required for income tax purposes. Furthermore, it may be in a company's interest to retain records showing cost base, etc.</p>	<p><i>Income Tax Assessment Act 1997</i> (Cth), ss 121-20 & 121-25</p>	<p>All Group entities</p>

Document type or subject	Minimum retention period	Comments	Legislation	Affected entities
Fringe benefits tax	5 years	<p>Records must be kept explaining all transactions and other acts engaged in by the employer or any other person that are relevant for the purpose of ascertaining the employer's liability. These records must be retained for a period of 5 years after the completion of the transactions or acts to which they relate.</p> <p>Where an associate of an employer provides, or arranges for the provision of fringe benefits to or to associates of, employees of the employer, the associate must provide these records to the employer within 21 days and keep their own records for 5 years after the completion of the transaction or acts to which they relate. Associates are defined as including companies that are related to another company.</p> <p>The records required to be retained must be in writing in the English language and be so as to enable the employer's liability under this Act to be readily ascertained.</p> <p>Records do not need to be retained if the Commissioner has notified the employer that such preservation is not required, or if the company has gone into liquidation and has been finally dissolved.</p>	<i>Fringe Benefits Tax Assessment Act 1986 (Cth), s 132</i>	All Group entities
GST	5 years (but see comments for more details)	<p>An entity which makes a taxable supply, GST-free supply, input taxed supply, taxable importation, creditable acquisition or creditable importation is required to keep records that identify and explain all transactions and acts relevant to that supply, importation, acquisition, dealing or entitlement. In addition, entities must also keep records containing particulars of any elections, choices, estimates, determinations and calculations made under the GST law. The records must be in English, or readily accessible and easily convertible into English, and the records must be in a form such that the GST liability is readily ascertained.</p> <p>Records for GST purposes must be retained for at least 5 years after the completion of the transaction or acts to which the records relate or after making the election, choice, estimate, determination or calculation. However, if the GST law specifies circumstances in which the election, choice, estimate, determination or calculation ceases to have effect, records must be retained for at least 5 years after that cessation.</p> <p>Documentation relating to a claim for an input tax credit must be kept for at least 5 years after the date of lodgement of the GST return in which the claim for the input tax credit is made. However, an entity is not required to retain</p>	<i>Taxation Administration Act 1953 (Cth), Sch 1, s 382-5</i>	All Group entities

Document type or subject	Minimum retention period	Comments	Legislation	Affected entities
		records for GST purposes if the Commissioner of Taxation has notified the entity that retention of the records is not required, or in the case of a company, the company has been finally dissolved.		
Trade marks including all documents about the creation of the trade mark and the application for registration of the trade mark	While the trade mark is registered	<p>The registration of a trade mark is valid for 10 years from its filing date and may be renewed in the 12 month period prior to expiry of the registration.</p> <p>Records relating to the registration and use of trade marks should be kept while the trade mark is registered. The trade mark will remain registered beyond its initial 10 year term for so long as registration fees continue to be paid.</p>	<i>Trade Marks Act 1995 (Cth), s 72</i>	All Group entities
Patents including all documents about the application for the patent	The life of the patent	<p>The holder of a patent should retain all records relating to the patented material during the term of the patent, which is 20 years for a standard patent (extendable to up to 25 years in certain circumstances for patents relating to pharmaceutical substances) and 8 years for an innovation patent.</p> <p>The application of a standard patent may be opposed on certain grounds set out in s 59 of the <i>Patents Act 1990 (Cth)</i>. While opposition to an application for a standard patent must be initiated within 3 months of the date of advertisement of acceptance of the relevant application, research papers or the patent documents should be retained even when the period of opposition is closed, as a defendant in infringement proceedings may apply by way of counterclaim in the proceedings for the revocation of the patent.</p>	<i>Patents Act 1990 (Cth), ss 65, 67 & 77</i>	All Group entities
Copyright	For the duration of the copyright	The holder of the copyright should retain all records relating to the copyright material for at least as long as copyright continues to subsist. The term of copyright depends on the type of work or subject matter, and is 70 years in each case, starting from either the date the author of the work died, the year in which the work was made, or the year in which the work was first made public.	<i>Copyright Act 1968 (Cth), ss 33, 93-96</i>	All Group entities

Document type or subject	Minimum retention period	Comments	Legislation	Affected entities
Employment records	7 years	<p>The records kept by an incorporated employer must include the employee's name, the employer's name and ABN, whether their employment is full-time or part-time, permanent, temporary or casual, the date on which the employee's employment began, overtime details, hours worked, rate of remuneration, bonus details and amounts paid to the employee. Records must also be kept about superannuation contributions and the nature of termination of the employment where applicable.</p> <p>The records must be kept for 7 years after the date the entry was changed. In the case of records relating to liability to make superannuation contributions, these records must be kept for 7 years after the date the entry was changed or the employee's employment terminates, whichever happens first.</p>	<p><i>Fair Work Act 2009</i> (Cth), s 535</p> <p><i>Fair Work Regulations 2009</i> (Cth), Subdiv 1 of Div 3 of Pt 3-6; Regulation 3.36</p>	All Group entities
Payslips	7 years	<p>An employer must give a pay slip (in either electronic format or hard copy) to each of its employees within 1 working day of paying an amount to the employee in relation to the performance of work.</p> <p>A payslip must contain:</p> <ul style="list-style-type: none"> • the employer's and employee's name; • the employer's ABN; • the period to which the pay slip relates; • the date on which the payment was made; • the gross and net amounts; and • details of bonuses, loading, allowance, penalty rates, incentive-based payment or other separately identifiable payments. <p>If an amount is deducted from the gross amount of the payment, the pay slip must also include the name, or the name and number, of the fund or account into which the deduction was paid.</p> <p>If the employee is paid hourly, the pay slip must also include the ordinary hourly rate, the number of hours for which the employee was employed at that rate and the amount of the payment made at that rate.</p> <p>If the employee is paid at an annual rate, the pay slip must also include the rate as at the latest date to which the payment relates.</p>	<p><i>Fair Work Act 2009</i> (Cth), s 536</p> <p><i>Fair Work Regulations 2009</i> (Cth), reg 3.45 & 3.46</p>	All Group entities

Document type or subject	Minimum retention period	Comments	Legislation	Affected entities
		<p>If the employer is required to make superannuation contributions for the benefit of the employee, the pay slip must also include the amount of each contribution that the employer made during the period and the name and/ or number of any fund to which the contribution was made, or if the contributions have not been made at the time the payslip is issued, the same details of the contributions that will be made.</p> <p>While there is no express requirement to keep copies of payslips for a particular period, retaining a copy of payment slips will assist employers in meeting their general record retention requirements for employee records. Accordingly we suggest that copies of payslips should be retained for 7 years as well.</p>		
Annual leave, personal (sick and carer's) leave, and other leave (excluding Long Service Leave)	7 years	<p>Records of leave taken by employees must be kept by incorporated employers.</p> <p>The records that must be kept include any leave taken by the employee and the balance of the employee's entitlement to that leave from time to time. If the employee has elected to forgo an entitlement to take an amount of annual leave, a copy of the employee's written election to forgo an amount of annual leave and a record of the rate of payment for the amount of annual leave forgone and when the payment was made must also be kept.</p> <p>Records must be kept for 7 years after the last date on which the entry was made or changed.</p>	<p><i>Fair Work Act 2009</i> (Cth), s 535</p> <p><i>Fair Work Regulations 2009</i> (Cth), reg 3.36</p>	All Group entities
Long service leave	Various (see comments)	<p>Records retention requirements for long service leave are set at the State and Territory level. Each such law has some particular items which must be retained and the retention period may vary.</p> <p>All States and Territories: Generally, the employer must keep the personal information of the employee, employment status, ordinary wages, number of hours worked per week, date of commencement as an employee, usage of annual leave, accrued long service leave, long service leave periods, any payments in lieu of long service leave and date of cessation of employment.</p> <p>New South Wales: A long service leave record in a form approved by the Minister must be kept for at least 6 years after the last entry.</p> <p>Victoria: A long service leave record must be kept for at least 7 years after the employee to whom the record relates dies or stops working for the company.</p> <p>Queensland: Records containing particulars of employees' total hours worked since the start of their long service leave entitlement period must be kept for</p>	<p><i>Long Service Leave Act 1955</i> (NSW), s 8</p> <p><i>Long Service Leave Act 2018</i> (Vic), s 37(3)</p> <p><i>Industrial Relations Act 2016</i> (Qld), s 339, 340</p> <p><i>Long Service Leave Act 1987</i> (SA), s 10</p> <p><i>Long Service Leave Act 1958</i> (WA), s</p>	All Group entities

Document type or subject	Minimum retention period	Comments	Legislation	Affected entities
		<p>6 years from the date of last entry.</p> <p>South Australia: Long service leave records must be kept throughout the period of the worker's service and for at least 3 years after the termination of that service. If a payment is made to a worker in lieu of long service leave, a written record of the agreement must kept for at least 3 years after the payment is made.</p> <p>Western Australia: Long service leave records are to be kept during the employment of the employee and for not less than 7 years thereafter.</p> <p>Tasmania: Long service leave records must be kept but no time period is specified. Regulation 7 of the <i>Long Service Leave Regulations 2017</i> (Tas) prescribes the form in which the long service leave records must be kept. It is recommended that such records be kept for at least 6 years after the termination of an employee's employment.</p> <p>Australian Capital Territory: Long service leave records must be kept in the case of death of an employee, for a period of 7 years after the date on which all moneys owing to the employee's legal personal representatives are paid, and in any other case for a period of 7 years after termination.</p> <p>Northern Territory: Leave records must be kept for a period of 3 years after termination of employment, and in the case of death of an employee, 6 years after the date on which all moneys owing to the employee's legal representatives are paid.</p>	<p>26</p> <p><i>Long Service Leave Act 1976</i> (Tas), s 18</p> <p><i>Long Service Leave Act 1976</i> (ACT), s 12(2)</p> <p><i>Long Service Leave Act 1981</i> (NT) s 14</p>	
Workers' compensation	Various (see comments)	<p>Records retention requirements for workers' compensation claims are set at the State and Territory level. Each such law has some particular items which must be retained and the retention period may vary.</p> <p>All States and Territories: in general, the following information should be included: notice of injury, certificate of currency of insurance, wages and earnings paid by the employer.</p> <p>New South Wales: Correct records of all wages paid to employees, and of the trade, occupation or calling of each worker, and any other such matters prescribed by the regulations must be kept in good order and condition for at least 5 years after the last entry was made in the record. Note these records may be combined with other wage records required to be kept under any other Acts.</p> <p>Queensland: Documents about workers must be kept for at least 3 financial</p>	<p><i>Workers Compensation Act 1987</i> (NSW), s 174;</p> <p><i>Workers Compensation Regulation 2010</i> (NSW), reg 179</p> <p><i>Workers Compensation and Rehabilitation Act 2003</i> (Qld), s 532D;</p> <p><i>Workers' Compensation and Rehabilitation</i></p>	All Group entities

Document type or subject	Minimum retention period	Comments	Legislation	Affected entities
		<p>years after the last entry is made. An employer must keep the time and wages book, the register of employees, and documents required to be kept under a law of the Commonwealth such as group certificates.</p> <p>Victoria: A register of injuries must be kept in a readily accessible place.</p> <p>ACT: A register of injuries must be kept in a readily accessible place. Worker's compensation records must be kept for at least 5 years after the day the record is made.</p> <p>Western Australia: A valid certificate of currency for a workers compensation insurance policy must be kept and available for inspection.</p> <p>Northern Territory: Full and correct records of wages paid to, and the trade occupation or calling of, workers must be kept for 7 years.</p> <p>Tasmania: Records including the names of all workers, wages paid to those workers, their trade or occupation, notices of injury or claims for compensation must be kept for 7 years from the date the worker ceases to be employed or, in the case of a notice of injury or claim for compensation, for 7 years from the date of receipt of the notice or claim.</p> <p>Other records: Under each State and Territory's workers' compensation regime, there is also a general obligation to create a variety of records relating to an employee's injury and the management of that injury. There are, however, no specific obligations that detail how long those records should be retained. Generally, it is recommended that employers retain such records for no less than 7 to 10 years after termination of employment.</p>	<p><i>Regulation 2014 (Qld), reg 147</i></p> <p><i>Workplace Injury Rehabilitation and Compensation Act 2013 (Vic), s 17</i></p> <p><i>Workers Compensation Act 1951 (ACT), s 200A</i></p> <p><i>Workers' Compensation And Injury Management Act 1981 (WA), s 160(7)</i></p> <p><i>Return to Work Act 2015 (NT), s 130</i></p> <p><i>Workers Rehabilitation and Compensation Act 1988 (Tas), s 153A</i></p>	
<p>OH&S: notifiable incident records</p>	<p>5 years</p>	<p>A record of each "notifiable incident" must be kept. A notifiable incident exists when the incident results in death, serious injury or illness, or an incident that exposes a person to a serious risk to a person's health or safety emanating from an immediate or imminent exposure to certain stated risks.</p>	<p><i>Work Health and Safety Act 2011 (Cth), section 38</i></p> <p><i>Work Health and Safety Act 2011 (NSW), section 38</i></p> <p><i>Work Health and Safety Act 2011 (Qld), section 38</i></p> <p><i>Work Health and Safety Act 2012</i></p>	<p>All Group entities</p>

Document type or subject	Minimum retention period	Comments	Legislation	Affected entities
			<p><i>(Tas), section 38</i></p> <p><i>Work Health and Safety Act 2012 (SA), section 38</i></p> <p><i>Work Health and Safety Act 2011 (ACT), section 38</i></p> <p><i>Work Health and Safety Act 2012 (NT), section 38</i></p> <p><i>Occupational Health and Safety Act 2004 (Vic), section 38</i></p>	

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Claims: contracts and deeds	Various	<p>Limitation periods for contracts and deeds</p> <p>The various state and territory laws provide limits to the time in which legal action arising out of contractual relations may be taken. These limits, which run from the date on which a cause of action first accrues to the plaintiff, are as follows:</p> <table border="1"> <thead> <tr> <th>State/ Territory</th> <th>Simple Contracts</th> <th>Deeds</th> </tr> </thead> <tbody> <tr> <td>New South Wales</td> <td>6 years</td> <td>12 years</td> </tr> <tr> <td>Victoria</td> <td>6 years</td> <td>15 years</td> </tr> <tr> <td>Queensland</td> <td>6 years</td> <td>12 years</td> </tr> <tr> <td>South Australia</td> <td>6 years</td> <td>15 years</td> </tr> <tr> <td>Tasmania</td> <td>6 years</td> <td>12 years</td> </tr> <tr> <td>Western Australia</td> <td>6 years</td> <td>12 years</td> </tr> <tr> <td>ACT</td> <td>6 years</td> <td>12 years</td> </tr> <tr> <td>Northern Territory</td> <td>3 years</td> <td>12 years</td> </tr> </tbody> </table> <p>In deciding how long a contract (and related documents) should be kept, the statutory limitation period calculated as running from the date the contract was entered should <i>not</i> be relied upon. This is because for contracts, the limitation period, accrues from the date of breach and not the date the contract was entered. Therefore, it is necessary to consider the length of time it takes for a contract to be fully discharged (because after this, breach can no longer occur) and then add the relevant limitation period.</p>	State/ Territory	Simple Contracts	Deeds	New South Wales	6 years	12 years	Victoria	6 years	15 years	Queensland	6 years	12 years	South Australia	6 years	15 years	Tasmania	6 years	12 years	Western Australia	6 years	12 years	ACT	6 years	12 years	Northern Territory	3 years	12 years	<p><i>Limitation Act 1969 (NSW)</i></p> <p><i>Limitations of Actions Act 1958 (Vic)</i></p> <p><i>Limitations of Actions Act 1974 (Qld)</i></p> <p><i>Limitation of Actions Act 1936 (SA)</i></p> <p><i>Limitation Act 1974 (Tas)</i></p> <p><i>Limitations Act 2005 (WA)</i></p> <p><i>Limitation Act 1985 (ACT)</i></p> <p><i>Limitation Act 1981 (NT)</i></p>	All Group Entities
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Western Australia	6 years	12 years																													
ACT	6 years	12 years																													
Northern Territory	3 years	12 years																													
Claims: torts	Various	<p>The limitations periods for torts vary depending on whether the tort is one of personal injury or otherwise. The relevant periods in Queensland, South Australia, Western Australia and the ACT are 3 years for personal injury and 6 years for other torts. In Victoria, Tasmania and New South Wales the relevant periods are 3 years from the date on which the cause of action is discoverable or 12 years from the date of the act or omission for personal injury and 6 years for other torts. In the Northern Territory 3 years applies to all torts.</p> <p>Generally, an action in tort (such as negligence) accrues only when damage is</p>	<p><i>Limitation Act 1969 (NSW)</i></p> <p><i>Limitations of Actions Act 1958 (Vic)</i></p> <p><i>Limitations of Actions Act 1974</i></p>	All Group entities																											

Document type or subject	Minimum retention period	Comments	Legislation	Affected entities
		<p>suffered, and accordingly the limitation period starts running when the damage is sustained, even if the plaintiff is unaware of the damage. However, the start date can vary depending on the circumstances of the case and caution should be exercised when determining the period.</p> <p>In anticipation of litigation, documents that relate to potential actions in tort should be retained for at least the estimated time taken for the damage to manifest itself, <i>plus</i> the relevant limitation period.</p>	<p>(Qld) <i>Limitation of Actions Act 1936</i> (SA) <i>Limitation Act 1974</i> (Tas) <i>Limitations Act 2005</i> (WA) <i>Limitation Act 1985</i> (ACT) <i>Limitation Act 1981</i> (NT)</p>	
Claims: competition and related issues	Various	<p>A person who suffers loss or damage by conduct of another person that was done in contravention of:</p> <ul style="list-style-type: none"> (a) any of the provisions of Part IV (Restrictive trade practices); (b) any of the provisions of Part IVB (Industry codes); or (c) section 60C or 60K (carbon tax laws), <p>of the <i>Competition and Consumer Act 2010</i> (Cth) can commence proceedings to recover that loss or damage within 6 years after the date on which the cause of action that relates to the conduct accrued.</p> <p>The limitation period for a personal injury claim under Part VIB is the first to expire of 3 years from the date when the cause of action is discoverable or 12 years from the time of the act or omission causing injury.</p>	<i>Competition and Consumer Act 2010</i> (Cth)	All Group entities
Claims: consumer protection	6 years	<p>A person who suffers loss or damage by conduct of another person that was done in contravention of any of the consumer protection provisions of Chapter 2 or 3 of the <i>Australian Consumer Law</i> (found in Schedule 2 to the <i>Competition and Consumer Act 2010</i> (Cth)) can commence proceedings to recover that loss or damage within 6 years after the date on which the cause of action that relates to the conduct accrued.</p>	<i>Competition and Consumer Act 2010</i> (Cth)	
Claims: product liability	Various	<p>The length of time for which such documents should be kept depends on the nature of the product sold and when it is likely that product liability issues may arise, considering the expected time for the damage caused by the product to</p>	<i>Competition and Consumer Act 2010</i> (Cth)	All Group entities

Document type or subject	Minimum retention period	Comments	Legislation	Affected entities
		<p>manifest, in addition to the relevant limitation period.</p> <p>If the damage caused by a defect in the product would manifest within a short period of time, then a short document retention time may suffice. Under section 143 of the <i>Australian Consumer Law</i>, a person may commence a defective goods action within 3 years after they become aware of the loss or damage, the safety defect and the identity of the person who manufactured the goods. However the claim cannot be brought more than 10 years after the supply by the manufacturer of the allegedly defective goods.</p>		
Claims: unfair dismissal	7 years after termination	Given the range of claims an employee may make, such as unfair dismissal, unfair contract, claims for loss of wages or breach of awards, we recommend retaining employee related documents for a minimum of 7 years after termination.	<i>Fair Work Act 2009</i> (Cth)	All Group entities
Document destruction laws	Indefinite	Documents which may be relevant to current or potential legal cases must not be destroyed or tampered with.	<p><i>Crimes Act 1914</i> (Cth), section 39</p> <p><i>Crimes Act 1958</i> (Vic), section 255</p> <p><i>Crimes Act 1900</i> (NSW), section 317</p> <p><i>Criminal Code 1899</i> (Qld), section 129</p> <p><i>Criminal Code Act Compilation Act 1913</i> (WA), section 132</p> <p><i>Criminal Law Consolidation Act 1935</i> (SA), section 243</p> <p><i>Criminal Code Act 1924</i> (Tas), section 99</p> <p><i>Criminal Code Act 1983</i> (NT), section 102</p>	All Group entities

Document type or subject	Minimum retention period	Comments	Legislation	Affected entities
Spam	Indefinite	Documents which contain consents received from recipients of commercial messages should be retained.	<i>Spam Act 2003</i> (Cth)	All Group entities

Schedule 2 – Group Document Imaging Protocol

This protocol is intended to be applied sequentially. That is, each step must be undertaken in the order that it appears below. If a step cannot be complied with (e.g. a Litigation Hold is advised or the document cannot be scanned so that all characteristics of the document are reproduced) then the document should be retained.

Step 1	<p>Check the original document to ensure:</p> <ul style="list-style-type: none"> • it is complete; and • it does not have any marks, highlighting or other characteristics that may not be fully revealed in a scanned copy of the document.
Step 2	<p>Check the original document against:</p> <ul style="list-style-type: none"> • statutory retention periods; • Litigation Hold advices from the Responsible Manager; and • any other advices that may make it desirable for the document to be retained for a further period. <p>If “yes” to any of the above, note when the document should be reviewed to see if it can then be re-processed in accordance with this protocol.</p>
Step 3	<p>Scan or image the document.</p>
Step 4	<p>Another employee familiar with this protocol and charged with the responsibility of implementing the protocol to re-check the scanned or imaged copy of the document against the original to ensure the accuracy and integrity of the scanned or imaged copy and that it complies with step 1.</p>
Step 5	<p>Ensure the scanned or imaged copy of the document is filed consistently with the filing of the original document.</p>
Step 6	<p>Both the original employee and the Step 4 employee are to record the fact that they have complied with each of Steps 1 to 5 above in a way that it can later be determined that a particular document has been scanned or imaged in accordance with this protocol.</p>
Step 7	<p>Destroy the document and complete the document destruction register.</p>

