



War Child USA - Record Retention and Document Destruction Policy

Introduction

War Child USA Inc. (WC USA), a Delaware non-stock, non-profit corporation, is committed to maintaining records for the period of their immediate or current use in accordance with this Record Retention and Document Destruction Policy ("Policy"), unless longer retention is necessary for historical reference or to comply with contractual or legal requirements. Records and documents covered by this Policy include paper, electronic files (including e-mail), and voicemail records, regardless of their storage location, including network servers, desktop or laptop computers, handheld computers, and other wireless devices with text messaging capabilities (collectively, "Documents").

Scope of Policy

Employees of WC USA are prohibited from knowingly destroying any Document in violation of this Policy or with the intent to obstruct or influence an investigation or proper administration of any matter within the jurisdiction of any department or agency of the United States, or in relation to or contemplation of any such matter or case.

Document Retention Schedule

WC USA's retention requirements for Documents under this Policy shall be as follows:

- Legal Documents: Retain permanently
- Tax Records: Retain for seven years following the date of filing
- Human Resources Records: Retain for seven years after the termination of employment
- Financial Documents: Retain for seven years
- Operational Records: Retain for three years
- Emails: Retain for one year

Documents shall be disposed of securely and in a manner that protects sensitive information from unauthorized access. Paper documents shall be shredded, and electronic records shall be deleted or destroyed using methods that prevent data recovery.

Personnel Obligations

Documents retained beyond the period specified in the above may be destroyed periodically, considering constraints on storage space and staff time. However, if litigation is filed or a government investigation is commenced against WC USA, all destruction of Documents shall be promptly suspended from the date such action is known to the organization.

Enforcement and Violations

WC USA takes compliance with this Policy seriously. Violations of this Policy may result in disciplinary action, up to and including termination of employment or legal action. Reports of violations will be investigated promptly and thoroughly, and appropriate corrective action will be taken.