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# Stenson Tamaddon Maintaining Accurate Records and Retention Policy

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February 2, 2024

## I. Introduction

Policy Statement. StenTam is firmly committed to honestly and transparently making and maintaining all business records as required by law, regulation, business needs, and/or policy.

## II. Policy

### 1. Maintaining Accurate Business Records

a. StenTam maintains accurate and complete records of our business dealings, including internal and external transactions. Proper record-keeping is one of the core elements of a transparent business and vital to operating a business with integrity and maintaining compliance with laws and regulations. Honest and transparent business records are important because:

(1) they protect StenTam's legal interests by providing evidence that our business and operations are conducted consistent with the letter and spirit of the law in the event of an audit, investigation, or litigation;

(2) they ensure compliance with legal and regulatory requirements;

(3) they enhance business operations by reducing misunderstandings and improving overall efficiency.

b. When making a document or entry, be clear, concise, truthful, prompt, and accurate as possible. Never falsify, alter, or disguise any record, document, or entry. In addition, employees must always properly record and save information and data—including but not limited to client information and files, payroll records, and tax records.

c. Any employee who learns of any falsified record, document, or entry must immediately report it to the StenTam Chief Legal Officer, his designee, or any supervisor or manager.

### 2. Data Retention

a. Retaining necessary records and data is a routine part of business, enabling StenTam to conduct its business effectively and to accurately and timely respond to internal and external demands.

b. Users are responsible for the accuracy, confidentiality, and integrity of StenTam's business records, information, and data and for retaining accurate and complete records for all transactions and all other matters that they undertake on behalf of StenTam.

c. StenTam complies with and enforces all hold notices and retains all documents, electronic files, emails, notes, and all other records relating to any litigation, subpoena, investigation, or other legal proceedings.

d. StenTam maintains records only as long as necessary for a legitimate business purpose or as legally required. Documents will be retained and not destroyed or deleted consistent with StenTam's applicable retention periods identified in Appendix A.

e. Employees must not destroy, delete, or discard any document or data unless specifically authorized to do so.

### III. Violation of this Policy

Violation of this policy may result in disciplinary action, up to and including termination of employment.

StenTam reserves the right to notify the appropriate law enforcement authorities of any unlawful activity and to cooperate in any investigation of such activity. Accordingly, to the extent permitted by law, StenTam reserves the right to decline to defend or pay any damages awarded against employees or partners that result from any violation of this policy or any policy.

The StenTam Chief Legal Officer is the proponent of this policy. Any questions concerning this policy should be addressed to the Chief Legal Officer, or his designee.

## Appendix A

<b>Description</b>	<b>Retention Period</b>
Contracts and related correspondence (e.g., transactional and employment agreements)	5 years post expiration
Communications related to ongoing projects	5 years
Financial and bank documents (e.g. annual audits, financial statements, bank statements, electronic fund transfer documents, etc.)	5 years
Documents supporting transactions or purchases (e.g., receipts, invoices)	5 years
Intellectual property documents and records (e.g., trademark registrations, etc.)	Permanent
Corporate documents and records (e.g., articles of association, board meeting minutes, etc.)	Permanent
Tax documents and records	Permanent