

Period to Maintain the Documents' Files

Document Nature	Period	Format
Articles of Association and Amendments to the Articles of Association	Permanently	Printed
Bylaws	Permanently	Printed
Minutes of Meetings and Board of Directors	Permanently	Printed
Deed of Purchase and Sale	Permanently	Printed
National Corporate Taxpayer Registration (CNPJ)	-	Electronic
State/Local Taxpayer Registration	-	Electronic
Business Permit	-	Electronic
Employment Relationship Agreement	Permanently	Printed
Employees' Registration Book or Form	Permanently	Printed
Labor Inspection Book	Permanently	Printed
Invoice (Assets/Property, Plant and Equipment)	Asset's permanence in the Company	Electronic
General Journal	Digital Accounting Bookkeeping (ECD)	Electronic
General Ledger Journal	Digital Accounting Bookkeeping (ECD)	Electronic
Shareholder's Book	Permanently	Printed
Insurance Policy	01 year	Electronic
Property Rental Agreement	03 years	Electronic
Leasing Agreement	10 years	Electronic
Trading Notes	05 years	Electronic
Trial Balances	Digital Accounting Bookkeeping (ECD)	Electronic
Bank Statements	05 years	Electronic
Bank Reconciliation	05 years	Electronic
Bill of Lading	05 years	Electronic
Energy, water and telephone bills	05 years	Electronic
DARJ, including ICMS	05 years	Electronic



DARF (PIS/COFINS)	-	Electronic
DARF (Other Taxes)	-	Electronic
DARM-RIO	05 years	Electronic
DUB-ICMS	05 years	Electronic
Corporate Income Tax Report (DIPJ)	Accounting-Tax Bookkeeping (ECF)	Electronic
Other Reports to the Federal Revenue Secretariat (SRF)	05 years	Electronic
GIA-ICMS Receipt and Electronic File	05 years	Electronic
DECLAN-IPM Receipt and Electronic File	05 years	Electronic
Actual Profit Determination Journal (LALUR)	Accounting-Tax Bookkeeping (ECF)	Electronic
Inventory Record Journal	Digital Tax Bookkeeping (EFD)	Electronic
Goods Shipped Records Journal	Digital Tax Bookkeeping (EFD)	Electronic
Other Tax Journals	Digital Tax Bookkeeping (EFD)	Electronic
Merchandises Shipping Invoices	-	Electronic
Services Invoices	-	Electronic
General Registry of Employed and Unemployed (CAGED)	** 03 years	Electronic
Timecard	05 years	Electronic
Hours Compensation Agreements	05 years	Electronic
Warning and Suspension Notices	05 years	Printed
Proof of Meal Vouchers	05 years	Electronic
Proof of Transit Passes	05 years	Electronic
Union Contribution Payment Slip (GRCS)	05 years	Electronic
Social Security Contribution Payment Slip (GPS)	05 years	Electronic
Annual List of Information and Salaries (RAIS)	** 05 years	Electronic
Service Provisio Agreement	05 years	Electronic
Pro Labore Receipt	05 years	Electronic
Independent Contractor's Paymen Receipt (RPA)	05 years	Printed



Termination/Prior Notice Request	05 years	Printed
Medical Certificate/Absence Allowance	05 years	Printed
Salary, Vacation and Christmas Bonus Receipt	05 years	Electronic
Termination of Employment Relationship Agreement	05 years	Printed
Termination Notice	05 years	Electronic
Employee's Certificate Copy	05 years	Printed
Educational Allowance	05 years	Electronic
Child Allowance	05 years	Electronic
Maternity Allowance	05 years	Electronic
Employer Alimentation Program (PAT)	Permanently	Printed
Medical Control Program for Occupational Health (PCMSO)	20 years	Printed
Environmental Risk Prevention Program (PPRA)	20 years	Printed
Payroll	05 years	Electronic
FGTS Deposits, including those by means of GFIP	30 years	Printed/Electronic
Accident At Work Communication (CAT)	10 years	Printed

** eSocial as of 2019.

Note: The list is not comprehensive, requiring detailed analysis of the particularities and cultural aspects of each company. It is also recommended to observe the existence of infraction notices and legal or labor proceedings for which the recommended period of time for keeping documents is until the corresponding administrative or judicial decision. For documents required by more than one inspection agency, the longest period existing in the legislation must be observed.