



ALCOBREW DISTILLERIES INDIA LIMITED

POLICY ON PRESERVATION OF RECORDS & ARCHIVAL POLICY

Under Regulation 9 & 30(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

CIN: [U15520DL2002PLC117974]

Registered Office: [C-423, Sarita Vihar, South Delhi, New Delhi-110076, India]

Corporate office: [6th floor, Magnum Tower II, Golf Course Ext Road, Sector-58, Gurgaon]

POLICY ON PRESERVATION OF RECORDS

1. PREAMBLE

Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as “**SEBI Listing Regulations**”), requires every Listed Company to formulate a Policy on preservation of documents approved by the Board of Directors. During the course of business, the Company generates several records either in physical or in electronic modes, most of the records are useful for a shorter span of time, hence such records are kept for a definite period of time, but some records may be needed to be kept for a longer period of time or permanently during the lifetime of the organization. In order to preserve such records, the Company needs to implement a well-considered, well-documented plan to ensure that they remain trustworthy and useful over a period of time.

Pursuant to the Regulation 30(8) of SEBI Listing Regulations, the listed company shall disclose on its website all such events or information which has been disclosed to stock exchange(s), and such disclosures shall be hosted and retained on the website of the Company for a minimum period of 5 (five) years from the date of its publication (“**Mandatory Hosting Period**”) and thereafter, as per this Policy. Beyond the Mandatory Hosting Period, the disclosed information shall be archived for retrieval for a period of 2 (two) years (“**Archival Period**”).

2. PURPOSE AND SCOPE

In terms of the provisions of Regulation 9 of the SEBI Listing Regulations, the Company shall have a policy for Preservation of Documents, approved by its Board of Directors, classifying them in at least two categories as follows:

- i. documents whose preservation shall be permanent in nature;
- ii. documents with preservation period of not less than eight years after completion of the relevant transactions

Accordingly, the Board of Directors has formulated and approved this policy to preserve the documents of the Company.

Also, this policy shall cover all business records of the Company, including written, printed and recorded matter and electronic forms of records. The policy ensures that the Company maintains both physical and electronic records/ documents preserved for such minimum period as required by the law for the time being in force and adequate protection and preservation of the documents of the Company as per the applicable statutory requirements. All records must be kept, keeping in mind the confidentiality and nature of the documents. The policy also deals with the retrieval process and disposal / destruction of obsolete Records.

This policy will guide the Company, employees and officers in handling the documents efficiently and maintenance of any documents, their preservation and disposal/destruction.

3. DEFINITIONS

- (a) “**Act**” means the Companies Act, 2013 & rules made thereunder and as amended from time to time.

- (b) **“Applicable Law”** means any law, rules, regulations, circulars, guidelines or standards applicable on the Company under which any guideline / provision with regard to the preservation of the Documents has been prescribed.
- (c) **“Authorized Person”** means the functional head of the concerned department or any person duly authorised by the Board.
- (d) **“Company”** means Alcobrew Distilleries India Limited.
- (e) **“Document(s)”** refers to papers, notes, agreements, notices, advertisements, requisitions, orders, declarations, forms, correspondence, minutes, indices, registers and or any other record (including required under or in order to comply with the requirements of any Applicable Law) maintained on paper or in Electronic Form and does not include multiple or identical copies.
- (f) **“Electronic Form”** means maintenance of documents in any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, space on electronic cloud, or any other digital form of storage and retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it.
- (g) **“Maintenance”** means keeping documents either physically or in electronic form.
- (h) **“Policy”** means Policy for Preservation of Documents.
- (i) **“Preservation”** means to keep in good order and to prevent from being altered, damaged or destroyed.

4. PRESERVATION/ CLASSIFICATION OF DOCUMENTS / RECORDS

The Company shall preserve all its documents as per the requirements and provisions of the Companies Act, 2013 and the Rules made thereunder, the Secretarial Standards, SEBI and Listing Regulations, tax laws and any other law, rules, regulations as may be applicable to the Company, from time to time.

The preservation of documents shall be done in the following manner:

- (i) The list of Documents which shall be permanently preserved is given in **Annexure A** to this Policy. The Company shall permanently preserve these Documents subject to the modifications, amendments, additions, deletions or any changes made therein from time to time. Provided that all such modifications, amendments, additions or deletions in the Documents shall also be preserved permanently by the Company.
- (ii) The list of Documents which shall be preserved for a period not less than 8 years after completion of the relevant transaction is given in **Annexure B** to this Policy. The said Documents shall be preserved subject to the modifications, amendments, additions, deletions or any changes made therein from time to time. Provided that all such modifications, amendments, additions or deletions in the Documents shall also be preserved for the said period.

5. CUSTODY OF DOCUMENTS

- (i) All documents shall be under the proper custody of concerned functional head(s) or such other officer or employee as assigned by him as Authorised Person.
- (ii) It shall be the responsibility of the concerned head of department or Authorised Person to keep the annexed Documents Preservation schedule updated from time to time to ensure that it is in compliance with the

various Acts/Rules/Regulations applicable to their respective departments and for this purpose, they shall communicate any changes desired in the abovementioned schedule to the Company Secretary.

- (iii) The concerned head of department shall keep in his custody the documents which are of important and/or confidential nature and list of the same shall be maintained in a register to be kept in his/her custody and he/she shall be responsible for the preservation of the same. The said documents along with the register shall be handed over by him/her to the successor in the event of such head of department leaving the Company/department.
- (iv) All documents can be maintained by the Company in physical or electronic or digital mode, if permitted under the applicable Acts/Rules/Regulations.
- (v) All digital records/ scanned copies of physical records may be stored or preserved in such servers in the control of system administrator or any cloud-based servers as may deem fit by the Authorised Person, which can be retrieved at any time during the preservation period.
- (vi) An employee, who seeks relieving from the company, shall transfer all digital records under his/her control to system administrator before being relieved from the service of the company subject to the satisfaction of concerned functional heads.

6. DISPOSAL AND DESTRUCTION OF RECORDS

- (i) All physical records not required to be preserved permanently under any law for the time being in force may be either destroyed or converted to electronic format, after the minimum preservation period of eight years subject to the discretion of the functional heads or the Authorised Person. All electronic records shall be preserved permanently.
- (ii) The Company shall maintain registers wherein it shall enter brief particulars of the documents destroyed and all entries made therein shall be authenticated by concerned functional heads or Authorised Person, after obtaining prior approval of Deputy Managing Director of the Company.
- (iii) The register of the documents destroyed shall be produced whenever required by the concerned authority/auditors.
- (iv) Where the Company has been served with any notice requisitioning documents from any of the regulatory and statutory authorities or any litigation is commenced by or against the Company, in such cases the destruction of the related documents shall be suspended till such time the matter is settled or resolved or disposed-off finally.
- (v) The IT department shall make appropriate provision for back up for electronic documents. In the event that it is necessary to manually dispose of an electronic document, the IT Department shall use the "Permanent Delete" function to permanently dispose of electronic documents.

7. ARCHIVING OF DOCUMENTS WHICH ARE HOSTED ON THE COMPANY'S WEBSITE

- (i) As prescribed under Regulation 30(8) of the Listing Regulations, the Company shall disclose on its website all such events or information which are disclosed to stock exchange(s) under this regulation, and such disclosures shall be hosted on the website of the Company for a minimum period of five years.
- (ii) The contents with respect to the events or information as disclosed under Regulation 30(8) of the Listing Regulations would be moved to an archived folder, located on the website of the Company, after a period of five years from the date on which such announcements / disclosures were made.
- (iii) The archived Documents will be available in the archived folder for a period of two years, post which they shall be removed from the website of the Company.
- (iv) The contents of the archived folder on the website of the Company will not be accessible to the public.

8. DISCLOSURE

The above Policy and subsequent amendments thereto shall be disclosed on the Company's Website

9. IMPLEMENTATION AND REVIEW OF THE POLICY

The Board shall be responsible for implementation and review of this Policy in whole or part. Any amendment or waiver of any provision of this Policy should be approved by the Board of Directors of the Company. In the event of any conflict between the provisions of this Policy and applicable laws, the provisions of applicable laws shall prevail and the part(s) so repugnant shall be deemed to be severed from the Policy and the rest of the Policy shall remain in force. Any subsequent amendment/ modification in the Applicable Laws shall automatically apply to this policy.

Effective Date: 16.09.2025

Annexure A

Documents / Record whose preservation shall be permanent in nature

- i. Certificate of Incorporation, Memorandum and Articles of Association
- ii. Agreements made by the Company with stock exchanges, depositories, etc.
- iii. Minute Books of General Meetings, Board and Committee Meetings as per Companies Act and as per the applicable Secretarial Standards
- iv. Register and Index of Members, debenture-holders, if any or other security holders, if any
- v. Register of Contracts as per Act
- vi. Register of Charges as per Act
- vii. Register of Investments as per Act
- viii. Files relating to premises viz. Title Deeds/Lease Deeds of owned premises/land and building, etc. and related Ledger / Register
- ix. Authorization / licenses obtained from any statutory authority
- x. Policies of the Company framed under various regulations
- xi. Register of disposal of records
- xii. Annual Reports of the Company
- xiii. Material Agreements of the Company
- xiv. Copies of all material licenses for conducting business of the company
- xv. All electronic records and such other records as may be required under any law from time to time.

Annexure B

- i. Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act
- ii. Annual Returns as per Act
- iii. Register of Deposits as per Companies Act
- iv. Register of Allotment (from the date of each allotment) as per Act
- v. Annual financial statements including Annual accounts, Directors report and Auditors report
- vi. Books of accounts including Vouchers / Voucher register as defined under the Companies Act
- vii. Income Tax Returns filed under Income Tax Act, 1961
- viii. All notices in form MBP-1 received from Directors and KMPs along with any amendment thereto
- ix. Return of declaration in respect of beneficial interest in any share as per Companies Act
- x. Copy of newspaper advertisement or publications
- xi. Compliance Reports received from any statutory authority
- xii. The postal ballot and all other papers or registers relating to postal ballot including voting by electronic means
- xiii. Disclosure/Return filed under SEBI Listing Regulations
- xiv. Office Copies of Notices, Agenda, Notes on Agenda of Board Meetings and Board Committees and other related papers
- xv. Office Copies of Notices, Scrutinizer's Report and related papers regarding General Meetings (including AGM)
- xvi. All documents relating to any show cause notice, demand notice, order, decree, direction from any court, tribunal, or any judicial or administrative authorities from the date of disposal of the matter.
- xvii. Any other Document, certificates, statutory registers which may be required to be maintained and preserved for not less than eight years after completion of the relevant transaction under the Companies Act and/or the SEBI Listing Regulations.
- xviii. Documents, in respect of which no minimum maintenance timeline is stipulated under any of the law