	Policy Title:	PRESERVATION OF DOCUMENT POLICY
	Effective/Revision Date:	01.04.2023
	Policy Owner/Contact: (Position title only):	Compliance Officer-Company Secretary

Inbrew Policy	Policy Approver: (Position title only):	Board of Directors
---------------	---	--------------------

1. PREAMBLE AND OBJECTIVE

The policy establishes the guidelines for management, retention, preservation and destruction of documents, both in physical form and electronic form, by Inbrew Beverages Private Limited (the company).

2. REGULATORY REFERENCES

Securities And Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. APPLICABILITY

The Policy is approved by the Board vide its resolution dated 31.03.2023 and shall be effective from 01.04.2023.


4. SCOPE OF THE POLICY

This policy shall apply to all documents generated or received by the company , both in physical form as well as electronic form.

5. PRESERVATION SCHEDULE OF DOCUMENTS

The company shall preserve all its documents, whether maintained and preserved in physical or electronic mode, as per the requirements and provisions of the Companies Act, 2013, the Secretarial Standards, Securities and Exchange Board of India Act, 1992, Depositories Act, 1996, Listing Regulations, various tax related and employment related laws and other laws, rules or regulations as may be applicable to the company.

In line with the Company's Policy on Determination of Materiality of Events and as per the SEBI Listing Regulations, the Company shall disclose all such events to the Stock Exchanges and such disclosures shall be hosted on the website of the Company for a period of 5 years and thereafter the same shall be archived so as to be available for retrieval for a further period of three years by storing the same on suitable media. Thereafter the said information, documents, records may be destroyed as per the policy on preservation of documents.

	Policy Title:	PRESERVATION OF DOCUMENT POLICY
	Effective/Revision Date:	01.04.2023
	Policy Owner/Contact: (Position title only):	Compliance Officer-Company Secretary

Inbrew Policy	Policy Approver: (Position title only):	Board of Directors
---------------	---	--------------------

For the purpose of preservation, documents are classified under three categories-

(a) Permanent ; (Schedule A)

(b) Specified periods, being (Schedule B)

- the period mandated under applicable laws;

- the period duly approved by the Functional Head, as per the business needs of the company;

- not less than eight years in other cases;


The documents shall be kept in the custody of respective head of the department responsible for creation and maintenance of such documents. Place of keeping the documents shall be as per the applicable provisions of laws, rules or regulations under which they are created and shall be subject to specific resolutions passed by the Board from time to time.

6. DISPOSAL OF DOCUMENTS

The Documents which are not required to be preserved beyond the “specified period” as per this policy shall be destroyed by the respective department with the approval of Functional Head after the specified period.

7. RIGHT TO AMENDMENT

The Company reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever. However, no such amendment or modification will be binding on the Employees and Directors unless the same is notified to them in writing.

	Policy Title:	PRESERVATION OF DOCUMENT POLICY
	Effective/Revision Date:	01.04.2023
	Policy Owner/Contact: (Position title only):	Compliance Officer-Company Secretary


Inbrew Policy	Policy Approver: (Position title only):	Board of Directors
---------------	---	--------------------

Schedule A

PRESERVATION OF DOCUMENTS PERMANENTLY

- All Documents as may be required under the applicable statute, laws, rules and regulations, namely but not limited to, documents pertaining to certificate of incorporation, PAN card, licences, title deeds, sale / conveyance / lease deeds, general power of attorney, database in SAP, drawings, building plans, agreements, registration certificates, statutory / regulatory approvals, trusts deeds, Intellectual property documents.
- Statutory records and registers required to be maintained under the provisions of the Companies Act shall be preserved permanently. Minute books containing minutes of the Board Meeting, Board Committee Meeting, General Meetings of members, Court convened Meetings, Meetings of Creditors, etc.
- Orders, Judgments of court or any adjudicating authority
- Application for issue and listing of securities

The record of disposal / destruction along with the approval obtained shall be preserved permanently.

	Policy Title:	PRESERVATION OF DOCUMENT POLICY
	Effective/Revision Date:	01.04.2023
	Policy Owner/Contact: (Position title only):	Compliance Officer-Company Secretary

Inbrew Policy	Policy Approver: (Position title only):	Board of Directors
---------------	---	--------------------

Schedule B

PRESERVATION OF DOCUMENTS FOR SPECIFIED PERIOD:

- All books of account, vouchers, supporting documents, Annual financial statements etc. shall be kept in good and proper physical condition at-least for a period of eight financial years after the financial year to which they relate to.
- The documents relating to assessment of the Company under the direct and indirect taxes shall be preserved for a period of eight years after the financial year to which they relate to.
- All disclosures made by the company to the stock exchanges shall be hosted on the website of the company for a minimum period of five years Upon completion of five years period such disclosures shall be removed from the website of the Company and shall be destroyed by the CC department in consultation with Company Secretary.
- In addition to the above, all other Documents shall be preserved for such period as may be specified in the relevant statute, law, rules, regulation, guidelines, etc. applicable to the respective department

PRESERVATION OF DOCUMENTS BEYOND SPECIFIED PERIOD:

- Notwithstanding anything contained in this policy, in case of any directions from any statutory authorities, tribunals, tax authorities, registrar of companies, court of laws, etc. by an order in writing to preserve any specific document for a period beyond the specified period under this policy, then the concerned department of the company would be bound to preserve such documents for such period beyond the specified period till the matter is finally concluded.