POLICY ON PRESERVATION OF DOCUMENTS

("Preservation Policy")

UNDER REGULATION 9 OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

As approved by the Board of Directors vide Board Meeting dated September 09, 2026

This Preservation Policy is effective from -

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A. PREAMBLE

Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI LODR Regulations**") *inter alia* mandates every listed company to formulate policy on presevation and archiving of documents ("**Preservation Policy**") which has to be approved by the board of directors of the Company ("**Board**") .

Hindustan Coca-Cola Holdings Limited ("**Company**"), has adopted this Preservation Policy approved by the Board to effectively manage its records, and is obliged to adequately protect, create, maintain, preserve, archive and dispose of such records in accordance with the requirement of the SEBI LODR Regulations read with the relevant provisions of the Companies Act, 2013 ("**Act**") and rules made thereunder, as amended from time to time.

B. SCOPE AND COVERAGE

A good document preservation programme is fundamental to the Company's commitment to administrative efficiency, transparency and accountability. It enables the Company to take decisions and actions by providing essential evidence in the form of documents. This Preservation Policy seeks to ensure that the Company's business is adequately documented and managed in accordance with best practices. Preservation of records is the responsibility of all staff at all levels in respective departments and users of archives of the Company to ensure their continuous and timely availability.

Further, this Preservation Policy is intended to guide the Company and its officers and employees on maintenance of all Documents and Records, their preservation and disposal, as per the applicable laws as may be enforced and/or amended from time to time.

C. OBJECTIVES

All Documents and Records of the Company are crucial for business continuity and have to be preserved and retained as per the Preservation Policy in compliance with the requirements of applicable laws, including the SEBI LODR Regulations. This Preservation Policy also aims to supplement the dissemination of equal, adequate and timely information to the shareholders through the website of the Company and to enable them to track the performance of the Company at regular intervals, and to ensure that Documents and Records which are no longer in use, needed or required are discarded, destroyed or disposed of in the appropriate manner.

The key objectives of this Preservation Policy are:

1. Identification of Documents and Records of the Company which are required to be preserved.

2. Categorisation of Documents and Records of the Company as per the applicable law and the terms of this Preservation Policy mentioned herein.

3. Resolve whether Documents and Records need to be preserved in its physical form or in Electronic Form.

4. Formulate a manner of discarding, destroying or disposing of Documents and Records in accordance with the applicable law and the terms of this Preservation Policy mentioned herein.

5. Assisting the management, officers and employees of the Company in understanding their obligations in retaining and preserving the Documents and Records. All officers and employees of the Company are required to comply with the provisions of this Policy.

D. DEFINITIONS AND INTERPRETATION

The following definitions have been assigned to certain terms used in this Preservation Policy for effective interpretation:

1. "**Act**" means the Companies Act, 2013 and rules and regulations framed thereunder, and any amendments thereto.

2. "**Authorised Person**" means the person, including any management, officers, or employees, who shall be expected to observe the compliance of this Preservation Policy and the statutory requirements for preservation of documents as per applicable law.

3. "**Board**" means the Board of Directors of Hindustan Coca-Cola Holdings Limited.

4. "**Company**" means Hindustan Coca-Cola Holdings Limited.

5. "**Documents and Records**" means and includes papers, notes, agreements, notices, advertisements, requisitions, order, declarations, forms, correspondence, minutes, indices, registers and or any other record, required under or in order to comply with the requirements of any applicable law, whether issued, sent, for the time being in or otherwise maintained on, paper or in Electronic Form, received or kept in pursuance of the Act or under any other applicable law for preservation of documents, and *does not include multiple or identical copies*.

6. "**Electronic Form**" means on any electronic device such as computer, laptop, compact disc, floppy disc, space on electronic cloud, or any other 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.

7. "**SEBI LODR Regulations**" means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as may be amended from time to time.

8. "**Preservation**" (or in any other form in which it is used) means to keep in good order and to prevent from being altered, damaged or destroyed.

Any other term not defined herein shall have the same meaning as prescribed under the Act, SEBI LODR Regulations or any other applicable law.

E. PRESERVATION AND ARCHIVAL OF DOCUMENTS AND RECORDS

The Company shall preserve all its Documents and Records as per the requirements and provisions of the Act, the Secretarial Standards issued by the Institute of Company Secretaries of India, the SEBI LODR Regulations and any other law, rules, regulations as may be applicable to the Company from time-to-time. While this Preservation Policy lays down the minimum period for preservation of documents, the retention of Documents and Records, as identified specifically in the Preservation Policy and those not identified herein, should be determined by the relevant head of the department by applying general guidelines and other important factors.

Each Document and Record shall be preserved either permanently or for the minimum preservation period prescribed in the SEBI LODR Regulations, SEBI (Prohibition of Insider Trading Regulations), 2015 and other laws and statutes applicable to the Company from time to time. This minimum preservation period is currently 8 (eight) years.

Annexure A contains an indicative, non-exhaustive list of Documents and Records which are to be preserved permanently, and **Annexure B** contains an indicative, non-exhaustive list of Documents and Records which shall be preserved for the minimum preservation period prescribed in the SEBI LODR Regulations and other laws and statutes applicable to the Company from time to time. This minimum preservation period is currently 8 (eight) years.

F. MODES OF PRESERVATION

The Documents and Records may be preserved in:

1. Physical form, such as e-mails, web pages or database records, plus scanned versions of papers that have been digitized in business processes; or
2. Electronic Form.

The officer(s) of the Company required to preserve the Documents and Records shall be the Authorised Person who is generally expected to observe the compliance of the statutory requirements as per applicable law.

The preservation of Documents and Records should be in such a manner to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility.

The preserved Documents and Records must be accessible at all reasonable times. Access may be controlled by the Authorised Person for preservation, to ensure integrity and confidentiality and prohibiting unauthorised access.

The Company shall make appropriate provisions for back up of all Documents and Records preserved both physically and electronically.

The applicable provisions of law, rules and regulations with regard to electronic maintenance of Documents and Records shall be adhered to. All Documents and Records shall be maintained as per the prescribed formats, if any, as amended from time-to-time under the various applicable rules and regulations.

G. DISPOSAL AND DESTRUCTION OF DOCUMENTS AND RECORDS

After the expiry of the statutory retention period, the preserved Documents and Records may be destroyed in such mode as may be recommended by the Authorized Person(s) and approved by the Chief Executive Officer of the Company. Destruction of Documents and Records as a normal administrative practice shall be followed for those which are duplicate/unimportant/irrelevant. This applies to both physical and Electronic Form Documents and Records. The documents may be destroyed as follows:

1. Recycle of non-confidential paper records.

2. Shred or otherwise render unreadable confidential paper records; or

3. Delete or destroy electronically stored data.

The details of the Documents and Records destroyed by the Company shall be recorded in a register of disposed Documents and Records, which shall be kept with the Authorised Person. Any entries in the register shall be authenticated and signed by the Authorised Person.

ANNEXURE C contains the format for making entries in the register of disposed Documents and Records.

H. WEB ARCHIVAL POLICY

In accordance with Regulation 30(8) of the SEBI LODR Regulations, disclosures made under the regulation shall be hosted on the website of the Company for a minimum period of 5 (five) years and thereafter as per this Preservation Policy.

In accordance with Regulation 46(oa) of the SEBI LODR Regulations, audio recordings, video recordings, if any, and transcripts of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means, shall be treated in the following manner: (a) audio recordings and video recordings shall be hosted on the website of the Company for a minimum period of 2 (two) years and thereafter as per this Preservation Policy; and (b) transcripts of post earnings or quarterly calls shall be hosted on the website of the Company for a minimum period of 5 (five) years and preserved in accordance with this Preservation Policy.

I. AMENDMENT

This Preservation Policy shall be reviewed and accordingly amended by the Board from time to time so that it remains compliant with the applicable law. Notwithstanding anything contained to the contrary herein, this Preservation Policy shall automatically stand amended to incorporate any changes to the requirements prescribed under applicable law to the extent that such provision does not require the Board to exercise its discretion. If there is any change in provisions of applicable law that requires the Board to exercise its discretion, the Board shall promptly review such provisions and adopt any changes to the Preservation Policy as it may deem fit.

ANNEXURE A

INDICATIVE LIST OF DOCUMENTS AND RECORDS WHICH ARE TO BE PRESERVED PERMANENTLY

(i) Incorporation documents.

(ii) Memorandum of association of the Company.

(iii) Articles of association of the Company.

(iv) Common seal.

(v) Minutes of general meetings, board meetings and various committee meetings.

(vi) Register of members along with index.

(vii) Foreign register of members, if any.

(viii) Register of loans, guarantee, security and acquisition made by the Company.

(ix) Register of investments not held in its own name by the Company, if any.

(x) Register of contracts with related party and contracts and bodies etc. in which directors are interested.

(xi) Register of charges.

(xii) Registers of renewed and duplicate share certificates.

(xiii) Register of directors and key managerial personnel.

(xiv) Register of disposed documents and records.

(xv) Merger order(s) issued by Hon'ble High Court/National Company Law Tribunal.

(xvi) Approval(s) and product registration and license(s) received from statutory authorities, central and state government(s).

(xvii) Intellectual property rights documents that are owned by the Company shall be retained by the Company permanently. Intellectual property documents shall include, but shall not be limited to, copyrights, trademarks, patents, and industrial designs.

ANNEXURE B

INDICATIVE LIST OF DOCUMENTS AND RECORDS WHICH ARE TO BE PRESERVED FOR A MINIMUM OF 8 YEARS

(i) Books of account together with the vouchers relevant to any entry in such books of account.

(ii) Register of debenture holders (including foreign register of debentures) or register for any other securities issued by the Company.

(iii) Copies of all annual returns.

(iv) E-forms filed with the Registrar of Companies.

(v) Disclosure of interest received from the directors of the Company in the manner prescribed.

(vi) Attendance registers, notices, agenda, notes on agenda and other related papers of general meetings, board meetings and various committee meetings.

(vii) Instrument creating a charge or modifying a charge, if any.

(viii) Register of deposits accepted or renewed, if any.

(ix) Tax Records - tax records including, but not limited to documents concerning tax assessment, tax filings, proof of deductions, tax returns, appeal preferred against any claim made by the relevant tax Authorities, shall be maintained for a period of 8 (eight) years or for a period of 8 (eight) years after a final order has been received with respect to any matter which was preferred for appeal, as the case may be.

(x) Employment /personnel record should be retained for a period of 8 (eight) years following cessation of employment in case of employees of the Company.

(xi) Relevant marketing and sales documents.

(xii) Legal documents including but not limited to contracts, legal opinions, pleadings, orders passed by any court or tribunal, judgments, interim orders, documents relating to cases pending in any court or tribunal or any other authority empowered to give a decision on any matter, awards, documents relating to property matters.

ANNEXURE C

FORMAT FOR MAKING ENTRIES IN THE REGISTER OF DISPOSED DOCUMENTS AND RECORDS

S. No.	Date of Disposal / Destruction	Particulars and provision of applicable law under which it was made	Mode of Destruction	Signature of the Authorised Person