

Sentient Brands Holdings, Inc.

Document Retention & Destruction Policy

1. Purpose

The purpose of this Document Retention & Destruction Policy (the “Policy”) is to ensure that Sentient Brands Holdings, Inc. (“SNBH” or the “Company”):

- Maintains complete and accurate records in compliance with applicable laws and regulations.
- Retains documents for appropriate periods to meet business, legal, regulatory, and tax requirements.
- Safely and securely destroys records once retention periods expire, unless subject to a legal hold.
- Protects the confidentiality of Company, shareholder, employee, and client information.

2. Scope

This Policy applies to:

- All directors, officers, employees, and consultants of SNBH and its subsidiaries.
- All documents and records created, received, or maintained in the course of business, whether in **paper, electronic, audio, or digital form**.

3. General Principles

- Records must be retained for the **minimum period required by law** and longer if necessary for business purposes.
- No records may be destroyed if relevant to any **pending, threatened, or foreseeable litigation, investigation, or audit** (“Legal Hold”).
- Records must be stored securely, with access restricted to authorized personnel.
- Records containing personal or sensitive information must be destroyed in a manner that ensures confidentiality (e.g., shredding, secure deletion).

4. Retention Schedule (Summary)

Category of Records	Retention Period	Notes
Corporate records (Articles, Bylaws, Board minutes, stock ledgers)	Permanent	Official company history
SEC filings (10-K, 10-Q, 8-K, proxy statements)	Permanent	Regulatory compliance
Audit reports, financial statements	7 years	SOX requirement
Tax returns and supporting documents	7 years	IRS requirement
Contracts, agreements, and licenses	7 years after expiration	Unless longer required
HR and employee files	7 years after termination	Except pension/benefit records (Permanent)
Payroll records	7 years	
Environmental, health & safety reports	7 years	
Intellectual property (patents, trademarks, copyrights)	Permanent	
Marketing and sales records	3 years	
Emails of legal or financial significance	7 years	Archive and store securely

Note: Departments may establish detailed retention schedules consistent with this Policy.

5. Legal Holds

- When litigation, investigation, or audit is pending or anticipated, the **General Counsel/Compliance Officer** will issue a Legal Hold.
- A Legal Hold suspends destruction of relevant records until formally lifted.

- Employees must strictly comply with Legal Hold notices.

6. Destruction of Records

- Records that have met their retention period and are not subject to Legal Hold must be destroyed promptly.
- Acceptable destruction methods: shredding (paper), permanent deletion (electronic), and secure disposal for storage media.
- Destruction must be documented, with logs maintained by the responsible department.

7. Responsibilities

- **Board of Directors:** Oversight of this Policy.
- **Audit Committee:** Monitoring compliance with SEC and SOX requirements.
- **Management & Employees:** Ensuring records are retained and destroyed in accordance with this Policy.
- **IT Department:** Maintaining secure electronic storage and deletion systems.

8. Review & Updates

This Policy will be reviewed annually by the Audit Committee and updated as necessary to reflect changes in law, regulation, or business practices.