

# GUJARAT TERCE LABORATORIES LIMITED

## POLICY FOR PRESERVATION OF DOCUMENTS

*(Reviewed and Revised by the Board of Directors on 29th May, 2026)*

CIN: L24100GJ1985PLC007753 | Equity Shares listed on BSE Limited (Main Board)

### 1. Introduction

Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “SEBI Listing Regulations”) requires every listed entity to have a policy for preservation of documents, approved by its Board of Directors, classifying the documents into at least the following two categories:

- a) documents whose preservation shall be permanent in nature; and
- b) documents with a preservation period of not less than eight (8) years after the completion of the relevant transactions.

This Policy is framed in accordance with the requirements of the SEBI Listing Regulations, as amended from time to time, the Companies Act, 2013 (the “Act”), the Secretarial Standards, and other SEBI circulars specified in this regard.

### 2. Objective

The objective of this Policy is to aid the employees of the Company in understanding their obligations in retaining physical and electronic documents. This Policy is formulated to manage the Company’s information in a structured manner — to retain information for as long as it has a business purpose, to satisfy statutory or regulatory requirements, and to protect information which is vital to the Company.

### 3. Scope

This Policy covers all information created, received, managed and retained by the Company (including all its units and divisions), in hard copy and in electronic form. “Information” under this Policy includes all hard-copy and digital information created or received in connection with the business of the Company, including originals and copies of correspondence, recordings, work papers, video recordings, photographs, product specifications and reports. This Policy extends to all locations of the Company.

### 4. Responsibility

It is the responsibility of the respective heads of all departments / Information Owners to ensure the implementation of this Policy in respect of the records and information of their department. This responsibility may be delegated to an assigned employee not below the grade of ‘Manager’, who shall be responsible for developing and regularly updating the listing of records and their respective preservation schedules. The concerned responsible officer shall, in line with this Policy and applicable law:

- destroy papers and electronic data for which there is no continuing business need, and send papers that should not be destroyed to the archive within as short a time as possible;

- keep data secure while it remains in any office;
- keep track of where information is stored; and
- continue to apply good practices to avoid stockpiling of papers in the future.

A database of all archived materials shall be maintained at each department level. Records which are confidential in nature shall have selective access, as determined by the head of the respective department / Information Owner.

## 5. Policy — Retention Schedules and Classification

All corporate functions shall maintain records (physical / electronic) for the minimum retention periods specified in this Policy, together with appropriate safeguards and protocols for maintaining an inventory of the records pertaining to them. The retention periods are determined by factors such as the useful life of the information within the Company, the requirements of applicable law, and the requirements of regulatory bodies.

The Act and the Secretarial Standards prescribe the periods up to which certain documents / registers are to be preserved. The Company shall ensure that these documents are maintained in line with the periods mentioned in the Act and the Secretarial Standards, as amended from time to time, except where a longer period is mandated by any other applicable law. An illustrative list of documents and their preservation periods under the Act / Secretarial Standards / SEBI Listing Regulations is set out in Annexure A. Records of other departments, and documents not listed in Annexure A, shall be preserved for such period as may be required by law; where no statutory time frame is specified, they may be preserved as per their useful life or as directed by the Managing Director or the Chief Financial Officer of the Company.

Records shall be broadly classified for retention as follows:

### Permanent Records

Records of strategic importance and vital to the organisation, which shall be kept permanently — for example, the Memorandum and Articles of Association, Board and Committee minutes, and registers required to be permanently maintained under the Act or other applicable laws.

### Other Records (minimum 8 years)

Records required to be maintained for a minimum of eight (8) years on account of statutory considerations and important from the perspective of financial record-keeping — for example, books of account, vouchers, financial statements, invoices, and all deeds / agreements which are the basis for financial transactions — shall be preserved for a minimum of eight (8) years from the closure of the contract. This category also includes the Structured Digital Database maintained under the SEBI (Prohibition of Insider Trading) Regulations, 2015, which shall be preserved for at least eight (8) years (and longer where any investigation or proceeding is pending).

### Temporary Records

Records required to be retained for as long as they have a business purpose, or as required by relevant business regulations — for example, operational documents such as rating letters, research reports and working papers. Certain records, such as proof of sending Board notices and agendas, shall be preserved for such period as may be specified by law or by the Board from time to time.

### **Destruction of Records**

Records which are no longer required after the statutory retention period shall be reviewed and destroyed under the instructions of the head of the department / Information Owner, such instruction to be provided in writing. Records relating to any pending or anticipated litigation, investigation or regulatory proceeding shall not be destroyed until the matter is concluded, notwithstanding the expiry of the applicable retention period.

### **Record Management Procedure**

Each business unit / corporate function / department shall ensure that records maintained in its offices, or stored outside the office environment, are appropriately identified and maintained so as to ensure accurate and prompt retrieval.

## **6. Authorisation and Amendment**

This Policy shall be reviewed on a periodic basis. Administrative updates to the retention schedules in Annexure A, and changes necessitated by amendments to applicable law, may be made by the Managing Director and the Chief Financial Officer, severally, and shall be placed before the Board for noting. Any amendment to the substantive provisions of this Policy shall require the approval of the Board of Directors.

## **7. Data Archival**

The archived documents hosted on the website of the Company shall be removed / deleted after the expiry of five (5) years from the date of their initial upload, in accordance with the archival practice of the Company, unless a longer period is prescribed for any specific document under the SEBI Listing Regulations or other applicable law, in which case such document shall be retained for the longer period so prescribed.

## **8. Scope and Limitation**

In the event of any conflict between the provisions of this Policy and the SEBI Listing Regulations, the Companies Act, 2013 or any other statutory enactment or rules, the provisions of such Regulations / Act / statutory enactment / rules shall prevail over this Policy.

**Reviewed and revised by the Board of Directors on: 29 May 2026.**

## ANNEXURE A

### ILLUSTRATIVE LIST OF DOCUMENTS AND PRESERVATION PERIODS

#### Part I — Permanent Records

Sr. No.	Section / Rule / Clause	Type of Document	Form
1.	Section 7(4) of the Act	Memorandum of Association and Articles of Association	—
2.	Section 186(9) and Rule 12, Companies (Meetings of Board and its Powers) Rules, 2014	Register of loans, guarantee, security and acquisition of securities made by the company	Form MBP-2
3.	Section 187(3) and Rule 14, Companies (Meetings of Board and its Powers) Rules, 2014	Register of investments not held in its own name by the company	Form MBP-3
4.	Section 189(1) and Rule 16, Companies (Meetings of Board and its Powers) Rules, 2014	Register of contracts or arrangements in which directors are interested	Form MBP-4
5.	Section 85 and Rule 10, Companies (Registration of Charges) Rules, 2014	Register of charges	Form CHG-7
6.	Section 88 and Rule 15, Companies (Management and Administration) Rules, 2014	Register of Members along with index of names	Form MGT-1
7.	Section 88 and Rule 15, Companies (Management and Administration) Rules, 2014	Foreign register of members	Form MGT-3
8.	Rule 25(1), Companies (Management and Administration) Rules, 2014 and Clause 18.1 of SS-2	Minutes of General Meetings	—
9.	Rule 25(1), Companies (Management and Administration) Rules, 2014 and Clause 8.1 of SS-1	Minutes of Board and Committee Meetings	—
10.	Rule 6, Companies (Share Capital and Debentures) Rules, 2014	Register of Renewed and Duplicate Share Certificates	Form SH-2

#### Part II — Other Records (minimum 8 years, unless stated otherwise)

Sr. No.	Section / Rule / Clause	Type of Document	Preservation Period	Form
11.	Section 128(5)	Books of account including vouchers relevant to any entry therein	8 financial years immediately preceding the current FY	—
12.	Section 184 and Rule 9, Companies (Meetings of Board and its Powers) Rules, 2014	Disclosures / notices by a director of his interest	8 years from the end of the FY to which it relates	Form MBP-1
13.	Rule 14, Companies (Acceptance of Deposits) Rules, 2014	Register of deposits	Not less than 8 years from the FY in which the latest entry is made	—
14.	Section 85 and Rule 10, Companies (Registration of Charges) Rules, 2014	Instrument creating a charge or modification	8 years from the date of satisfaction of charge	—
15.	Section 88 and Rule 15, Companies (Management and Administration) Rules, 2014	Register of debenture-holders / other security holders, with index	8 years from the date of redemption	Form MGT-2
16.	Section 88 and Rule 15, Companies (Management and Administration) Rules, 2014	Foreign register of debenture-holders / other security holders	8 years from the date of redemption	—
17.	Section 88 and Rule 15, Companies (Management and Administration) Rules, 2014	Annual return and copies of all certificates and documents annexed thereto	8 years from the date of filing with the Registrar	—

Sr. No.	Section / Rule / Clause	Type of Document	Preservation Period	Form
18.	Rule 7, Companies (Share Capital and Debentures) Rules, 2014	All books and documents relating to issue of share certificates, including blank forms	Not less than 30 years; disputed cases — permanently	—
19.	Rule 7, Companies (Share Capital and Debentures) Rules, 2014	Surrendered share certificates (defaced/cancelled)	May be destroyed after 3 years from surrender, under Board authority	—
20.	Rule 3(2)(d), Companies (Meetings of Board and its Powers) Rules, 2014	Tape / electronic recordings of Board meetings held via video / audio-visual means	At least until completion of audit of that year	—
21.	Clause 4.1.6 of SS-1	Attendance register of Board and Committee Meetings	At least 8 financial years from the last entry; destroyable with Board approval	—
22.	Clause 8.2 of SS-1	Office copies of notices, agenda, notes on agenda and related papers of Board/Committee Meetings	As long as current or 8 financial years, whichever is later; destroyable with Board approval	—
23.	Clause 18.2 of SS-2	Office copies of notices, scrutinizer's report and related papers of General Meetings	As long as current or 8 financial years, whichever is later; destroyable with Board approval	—
24.	Clauses 7.4 and 7.6.4 of SS-1	Proof of sending minutes and delivery	As authorised by the Board (not less than 3 years from the meeting)	—
25.	Clause 1.3.1 of SS-1	Proof of sending notices and delivery	Not less than 3 years from the meeting	—
26.	Clause 1.3.7 of SS-1	Proof of sending agenda, notes to agenda and delivery	Not less than 3 years from the meeting	—
27.	Clause 6.2.2 of SS-1	Proof of sending and delivery of Circular Resolutions	Not less than 3 years from circulation of the resolution	—
28.	Clause 1.2.2 of SS-2	Proof of notices of General Meetings, failed transmissions and proof of resending	Not less than 3 years from the meeting	—
29.	Regulation 46(2)(oa) of the SEBI Listing Regulations	Audio / video recordings and transcripts of post-earnings / quarterly calls	8 years from the date of the earnings / quarterly call	—
30.	Regulation 3(5) and 3(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015	Structured Digital Database (SDD) — records of UPSI shared and persons sharing/receiving it	Not less than 8 years after completion of the relevant transaction (longer if proceedings are pending)	—
31.	Regulation 30 read with Regulation 46(2) of the SEBI Listing Regulations	Material event / information disclosures made to the stock exchange(s) and hosted on the website	Minimum 5 years on the website; supporting records preserved as per applicable law	—

**Note:** This Annexure is illustrative and not exhaustive. The preservation periods shall stand automatically revised in consonance with any amendment to the Companies Act, 2013, the Secretarial Standards or the SEBI Listing Regulations. Where a document falls within more than one category, the longer preservation period shall apply.