

POLICY FOR MAINTENANCE AND PRESERVATION OF RECORDS

ARYAMAN CAPITAL MARKETS LIMITED

Policy Created by	Ms. Anjali Gorsia Chief Regulatory Officer
Policy reviewed by	Mr. Shripal Shah Principal Officer
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1. INTRODUCTION

Aryaman Capital Markets Limited (“ACML” or “the Company”) has formulated this Policy for Maintenance and Preservation of Records (“the Policy”) in compliance with Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, which mandates the Board of Directors to establish a policy for record maintenance and preservation.

Additionally, this Policy aligns with Rule 9 of the Prevention of Money-Laundering (Maintenance of Records) Amendment Rules, 2015 and in accordance with Regulations 54 and 66 of the SEBI (Depositories and Participants) Regulations, 2018, depositories and depository participants must retain records and documents for a minimum period of eight years. Additionally, as per Regulation 17, stockbrokers are required to preserve books of accounts and other relevant records for at least five years.

This Policy establishes a structured framework for the systematic maintenance, retention, and disposal of records, ensuring compliance with regulatory requirements and best corporate governance practices.

2. PURPOSE:

This policy is framed for the purpose of systematic identification, categorization, maintenance, review, retention and destruction of documents received or created in the course of business. The policy gives guidelines on how to identify documents that need to be maintained, how long certain documents should be retained, how and when those documents should be disposed of, if no longer needed and how the documents should be accessed and retrieved when they are needed.

We will preserve the records and documents for a minimum period of 8 years. We shall ensure compliance with the record keeping requirements contained in the SEBI Act, 1992, Rules and Regulations made there-under, PMLA as well as other relevant legislation, Rules, Regulations, Exchange Bye-laws and Circulars.

3. APPLICABILITY AND MODES OF PRESERVATION:

This Policy is applicable to all documents maintained in physical and electronic mode by us. The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything that endangers the content, authenticity, utility or accessibility of the documents. The documents not specifically covered under this policy shall be preserved and maintained in accordance with the provisions of the respective acts, rules, guidelines and regulations as applicable under which those documents are maintained. For the purpose of preservation, documents which are required to be preserved permanently and which are required to be preserved for at least 8 years after completion of the relevant transaction are listed in Annexure A, and are subject to the modification, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modification, amendments, additions, deletions in the documents shall also be preserved for a term not less than 8 years by the company.

4. ROLES & RESPONSIBILITIES:

The respective Functional / Departmental heads of our organization shall be responsible for maintenance and preservation of documents in respect of the areas of operations falling under the charge of each of them, in terms of the Policy.

5. AUTHENTICITY:

Where a document is being maintained both in physical form and electronic form, the authenticity with reference to the physical form should be considered for every purpose.

6. REVIEW OF POLICY:

Notwithstanding anything contained in this policy, we shall ensure compliance with any additional requirements as may be prescribed under any laws/regulations either existing or arising out of any amendment to such laws/regulations or otherwise and applicable to us from time to time. This Policy shall be subject to review, if necessary. Any change/amendments in Applicable Laws with regard to maintenance and preservation of documents and records shall be deemed to be covered in this Policy without any review. Any change / amendments to this Policy shall be approved by the Board of Directors.

Change in the Policy will be adopted as and when required by the company and is binding on all the Staff/Employees/ and Directors of the Company.

Annexure - A:

This list is illustrative; additional items may apply. Please refer to the relevant regulations for complete details.

Records as per Companies Act		
Sr No	Record Type	Preservation Period
1.	Memorandum and Articles of Association	Permanent
2.	Certificate of Incorporation	Permanent
3.	Minutes of Board and Committee Meetings Permanent	Permanent
4.	Minutes of Shareholders' Meetings	Permanent
5.	Register and Index of Members	Permanent
6.	Resolutions passed by circulation	8 Financial Years
7.	Listing Agreement executed with the stock exchanges	Permanent
8.	Attendance Register - Board and Committee Meetings	8 Financial Years
9.	Register of investments in securities not held in the name of the Company	Permanent
10.	Register of renewed and duplicate certificates	Permanent
11.	Register of contracts in which Directors are interested	Permanent
12.	Register of Directors, Managing Director, Manager and Secretary	Permanent
13.	Register of Directors' Shareholding	Permanent
14.	Register of Inter-corporate loans and investments	Permanent
15.	Register of transfer of shares	Permanent
16.	Register of Transmission of shares	Permanent
17.	Forms filed with Registrar of Companies (ROC)	Permanent
18.	Notice and Agenda of the Board and Committee Meetings	8 Financial Years
19.	Notices pertaining to disclosure of Interest by the Directors	8 Financial Years
20.	Annual Returns	8 Financial Years
21.	Correspondence with shareholders	8 Financial Years
22.	Disclosures under SEBI - Substantial acquisition of shares and Takeovers, Regulations	8 Financial Years
23.	Disclosures under SEBI - Prohibition of Insider Trading Regulations	8 Financial Years
24.	Postal Ballot forms	8 Financial Years
25.	Scrutinizer's Reports on voting at General Meetings/ Postal Ballot	8 Financial Years
26.	Newspaper cuttings of notices of Board Meeting and Financial Results	8 Financial Years
27.	Investor meet presentations	8 Financial Years
Accounts and Finance Records		
Sr. No.	Record Type	Preservation Period
1.	Annual Audited and Financial Statements	Permanent
2.	Books of Accounts, Ledgers & Vouchers	8 Financial Years
3.	Investment Records	Financial Years from the date of redemption
4.	Engagement letters from Auditors	8 Financial Years
Tax Records		
Sr. No.	Record Type	Preservation

		Period
1.	Excise Returns, Income Tax Returns, Sales Tax/ VAT Returns, Service Tax Return.	8 Financial Years
2.	Documents, Challans and other details/correspondence related to Excise, Income Tax, Sales Tax/ VAT, Service tax	8 Financial Years
Records to be maintained as per Exchange		
Sr. No.	Record Type	Preservation Period
1.	Maintain separate books of accounts and records for trades executed on each recognised stock exchange.	5 Financial Years
2.	Statements of funds and securities obligations received from NSCCL.	5 Financial Years
3.	Client Ledger, Margin Register, Register of Complaints.	5 Financial Years
4.	Records in respect of brokerage collected separately from constituents.	5 Financial Years
5.	Register of Transactions.	5 Financial Years
6.	Register or Ledger Account of Securities, client wise and security wise.	5 Financial Years
Records to be maintained as per Depository		
Sr. No.	Record Type	Preservation Period
1.	All the documents related to account opening activity	8 Financial Years
2.	All the written instructions with the enclosures received from the BO	8 Financial Years
3.	The DRF and supporting documents	8 Financial Years
4.	AI DIS received from BO	8 Financial Years
5.	All the documents related to closure / transmission	8 Financial Years
6.	All Pledge Request Forms (PRF), Unpledge Request Forms (URF) & Invocation Request Forms (IRF)	8 Financial Years
7.	AIIRRF / Repurchase Request Forms	8 Financial Years
8.	All FRF, URF, Orders for freezing/unfreezing from Court, Tribunal, Statutory, Revenue or Regulatory Authorities and other supporting documents	8 Financial Years
9.	All records pertaining to Arbitration proceedings including the Arbitration Award	8 Financial Years
10.	Documents related to change in DP name and registered office address	8 Financial Years
11.	Record of proof of dispatch of statements to the BO and any other supporting documents	8 Financial Years
12.	AIINDU forms	8 Financial Years
Records to be maintained as Stock Broker		
	All documents like Register of transactions, Clients ledger, General ledger, Journals, Cash book, Bank pass book, Margin deposit book;	5 Financial Years
	A Documents Register shall be maintained, recording details of securities received and delivered in physical form, along with statements of account and other records related to the receipt and delivery of dematerialized securities as provided by depository participants.	5 Financial Years
	Member's contract books showing details of all contracts entered into by him with other members of the same exchange or counterfoils or duplicates of memos of confirmation issued to such other members	5 Financial Years

	Client account opening form in the format as may be specified by the Board	5 Financial Years
	Agreement with clients	5 Financial Years
Records as Per PMLA Act		
	<p>Maintaining proper record:</p> <ol style="list-style-type: none"> a) all cash transactions of the value of more than Rupees Ten Lakh or its equivalent in foreign currency. b) all series of cash transactions integrally connected to each other which have been individually valued below Rupees Ten Lakh or its equivalent in foreign currency where such series of transactions have taken place within a month and the monthly aggregate exceeds an amount of Ten Lakh rupees or its equivalent in foreign currency. c) all cash transactions where forged or counterfeit currency notes or bank notes have been used as genuine or where any forgery of a valuable security or a document has taken place facilitating the transactions. d) all suspicious transactions whether or not made in cash and by way of as mentioned in the Rules. e) all transactions involving receipts by non-profit organisations of value more than rupees ten lakh, or its equivalent in foreign currency 	
	<p>ACML shall retain the following information for the accounts of their customers in order to maintain a satisfactory audit trail:</p> <ul style="list-style-type: none"> • the beneficial owner of the account; • the volume of the funds flowing through the account; and • for selected transactions: <ul style="list-style-type: none"> • the origin of the funds; • the form in which the funds were offered or withdrawn, e.g. cash, cheques, etc.; • the identity of the person undertaking the transaction; • the destination of the funds; • the form of instruction and authority. 	