ARYAMAN
CAPITAL MARKETS LIMITED

POLICY FOR MAINTENANCE AND PRESERVATION OF RECORDS

Author of the Policy	Anjali Gorsia Chief Regulatory Officer – Aryaman Group
Approved by Designated Director- FIU, PMLA (name & date):	Shreyas Shah Designated Director
Reviewed by the Board on	**May 18, 2026**
Name of the entity	Aryaman Capital Markets Limited

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. APPICABILITY 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 the Companies Act and SEBI 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.	Attendance Slip of General Meetings	8 Financial Years
10.	Register of Proxies	8 Financial Years
11.	Register of investments in securities not held in the name of the Company	Permanent
12.	Register of renewed and duplicate certificates	Permanent
13.	Register of contracts in which Directors are interested	Permanent
14.	Register of Members	Permanent
15.	Register of Charges	Permanent
16.	Register of Directors, Managing Director, Manager and Secretary	Permanent
17.	Register of Directors' Shareholding	Permanent
18.	Register of Inter-corporate loans and investments	Permanent
19.	Register of transfer of shares	Permanent
20.	Register of Transmission of shares	Permanent
21.	Forms filed with Registrar of Companies (ROC)	Permanent
22.	Register of Deposits	8 Financial Years
23.	Notice and Agenda of the Board and Committee Meetings	8 Financial Years
24.	Notices pertaining to disclosure of Interest by the Directors	8 Financial Years
25.	Annual Returns	8 Financial Years
26.	Correspondence with shareholders	8 Financial Years
27.	Disclosures under SEBI - Substantial acquisition of shares and Takeovers, Regulations	8 Financial Years
28.	Disclosures under SEBI - Prohibition of Insider Trading Regulations	8 Financial Years
29.	Postal Ballot forms	8 Financial Years
30.	Scrutinizer's Reports on voting at General Meetings/ Postal Ballot	8 Financial Years
31.	Newspaper cuttings of notices of Board Meeting and Financial Results	8 Financial Years
32.	Investor meet presentations, if any	8 Financial Years
33.	All Stock Exchange Reporting's	Permanent
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 recognized 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 as Per PMLA Act		
	Maintaining proper record: 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	
	The company shall retain the following information for the accounts of their customers in order to maintain a satisfactory audit trail: • the beneficial owner of the account;	

	• the volume of the funds flowing through the account; and • for selected transactions: • 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.	