Giriraj Stock Broking Private Limited

POLICY FOR MAINTENANCE AND PRESERVATION OF RECORDS

Policy created by	**Compliance Team**
Policy reviewed by	**Principal Officer**
Policy reviewed on	**30.09.2025**
Policy Approved by	**Board of Directors**
Policy approved on	**08.10.2025**

Version – 1.2

1. INTRODUCTION:

We should take appropriate steps to evolve an internal mechanism for proper maintenance and preservation of relevant records and information in a manner that allows easy and quick retrieval of data as and when requested by the competent authorities. Further, the records have to be maintained and preserved for a period five years from the date of cessation of the transactions between the Client and us.

We should formulate and implement the client identification program containing the requirements as laid down and such other additional requirements that it considers appropriate for a period of five years from the date of cessation of the transactions between the Client and us.

We should obtain a certification from their internal auditors that we have drawn up a policy on Anti Money Laundering Measures in compliance with the relevant laws, rules and instructions. In addition, in every quarterly report, the internal auditor must check and certify whether we have complied with the Policy so drawn up. Any deficiencies should be specifically pointed out in the report.

2. BACKGROUND FOR MAINTENANCE OF RECORDS:

We have incorporated under the provisions of the Companies Act, A depository Participant and stock broker shall also comply with the relevant provisions of the Companies Act with respect to preservation of records and archiving of records. In addition to the above, as a listed entity, we shall also comply with the policies for such record maintenance and archiving under Securities and Exchange Board of India ((Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘’ SEBI LODR”).

In terms of regulations 38 and 49 of the SEBI (Depositories and Participants) Regulations, 1996 (hereinafter referred to as D&P Regulations, 1996), it is required to preserve the records and documents for a minimum period of 5 years. It is noticed that enforcement agencies like CBI, Police, and Crime Branch etc. have been collecting copies of the various records/documents during the course of their investigation. These original documents both in physical form and electronic form would be required by such enforcement agencies during trial of the case also.

In view of the above, notwithstanding anything contained in D&P Regulations, 1996, we are required to preserve the originals of the documents, both in electronic and physical form, copies of which have been taken by CBI, Police or any other enforcement agency during the course of any investigation till the trial is completed.

SEBI vide its circular SEBI/HO/MRD2/DDAP/CIR/P/2020/153 dated August 18, 2020 has informed regarding Corrigendum to Master Circular for Depositories dated October 25, 2019 on preservation of records. In terms of Regulations 54 and 66 of the SEBI (Depositories and Participants) Regulations, 2018 (herein referred to as D&P Regulations, 2018) notified on October 03, 2018, Depositories and Depository Participants are required to preserve the records and documents for a minimum period of eight years.

Accordingly, in compliance to the provision of

- ✓ Regulations 9 of Listing Regulations,
- ✓ Prevention of Money-laundering (Maintenance of Records) Amendment Rules, 2015, Rule 9
- ✓ Regulations 54 and 66 of the SEBI (Depositories and Participants) Regulations, 2018 and
- ✓ All the other Regulations as per Exchange and SEBI guidelines

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.

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.

For GIRIRAJ STOCK BROKING PRIVATE LIMITED,

Annexure – A:

Records as per Companies Act, 2013		
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
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	8 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		
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		
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	All 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	All RRF / 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	All NDU forms	8 Financial Years