Annexure-I

ANNUAL GLOBAL TRANSACTION STATEMENT (AGTS)

Name of the client	
UCC(s) of the client	
PAN of the client	
Basis	Trade/ Settlement
Date of Issue of AGTS	
Financial Year	

Security/ Commodity Description	Exchange	Segment	Purchase Quantity	Purchase Value	Sale Quantity	Sale Value

Notes:-

The above is minimum information and model format. The Stock Broker may provide any additional data like ISIN, average rate, net position, etc.

1. Consolidated report to be given for entire financial year
2. Each distinct security/ commodity should be mentioned as a separate line item
3. The AGTS may be given on trade day basis or settlement day basis
4. AGTS should be generated PAN wise. However, a single PAN has been issued multiple UCCs (eg. NRI clients, different UCCs allotted across different segments/ exchanges), then UCC wise AGTS may be provided
5. Effect of close out/ settlement / auction transactions should be mentioned in the purchase/ sale column, as appropriate
6. AGTS has to be provided to all the clients within 30 days from the end of the financial year
7. Regulatory directives as applicable from time to time regarding communication to clients should be adhered to
8. All charges mentioned in the contract notes like Securities/ Commodities Transaction Tax, Stamp Duty, Exchange Transaction Charges, SEBI turnover fees, etc. should be provided in the report appropriately
9. If the client desires any further information/ details regarding the AGTS, the same should be provided by the Stock Broker

Frequently Asked Questions (FAQs)

1. **Can a Member provide details of corporate benefits like bonus/ stock split and other non-market transactions like public issues, tender offers, etc. in the AGTS?**

   Yes, the circular permits providing additional information to the client

2. **Does the AGTS need to be issued to institutional clients?**

   Since the settlement of institutional trades is through custodians, AGTS need not be issued to institutional clients.

3. **How is Securities Lending and Borrowing (SLB) transaction to be reflected in the AGTS?**

   SLB is not a purchase/ sale and therefore is not to be included in the AGTS. However, details of the SLB trades may be provided separately.

4. **Can transaction details of same security traded in different exchanges be merged in a single line?**

   Yes, the same may be merged in a single line. However, the exchange column should mention all the relevant exchanges