



VIGIL MECHANISM AND WHISTLE-BLOWER POLICY

Regulatory Reference	Section 177(9) Companies Act 2013 Regulation 22 SEBI (LODR) 2015
Applicability	All Directors, Employees, Business Associates of PCSL

1. Preamble

Prompt Corporate Services Limited ('PCSL' or 'the Company') is committed to the highest standards of ethical, moral and legal conduct of business operations. The Company has established this Vigil Mechanism and Whistle-Blower Policy ('Policy') to provide a formal mechanism to the Directors, Employees and other stakeholders of the Company to approach the Audit Committee to report genuine concerns about unethical behavior, actual or suspected fraud, or violation of the Company's Code of Conduct or Ethics Policy.

This Policy has been formulated pursuant to Section 177(9) and (10) of the Companies Act, 2013, and Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. Objectives

- To provide a channel through which employees, directors and other stakeholders may raise concerns about possible malpractice, misconduct or fraud.
- To ensure that whistle-blowers are protected from victimization, harassment or disciplinary proceedings.
- To maintain confidentiality of concerns raised to the extent possible.
- To investigate reported concerns in a fair and expeditious manner.

3. Scope of the Policy

This Policy shall cover all concerns relating to:

- Fraud, corruption, bribery or blackmail.
- Financial malpractice or impropriety, manipulation of accounts.
- Misappropriation of Company assets, funds or resources.
- Illegal, unethical or unprofessional conduct.
- Violation of Company policies including AML Policy, Code of Conduct, etc.
- Breach of regulatory requirements including those of SEBI, RBI, ROC, NBFC regulations.
- Unsafe or unhealthy working conditions.
- Harassment, discrimination or retaliation.
- Market manipulation, insider trading or front-running by employees.

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Director



4. Who Can Raise a Concern

Any of the following persons may raise a concern under this Policy:

- Directors of the Company.
- Permanent or temporary employees.
- Contract staff and consultants.
- Vendors and business associates.
- Any stakeholder of the Company.

5. How to Make a Disclosure

A disclosure can be made through any of the following channels:

- Email: promptcal@gmail.com
- Written complaint addressed to the Chairman of the Audit Committee by letter marked “Private and Confidential” to Garden Apartment, 2/10 Sarat Bose Road, Kolkata- 700020.
- In person to the Compliance Officer.

Anonymous disclosures will be considered; however, the ability to investigate may be limited if sufficient details are not provided.

6. Protected Disclosures

All disclosures made under this Policy shall be treated as Protected Disclosures. The identity of the whistleblower shall be kept confidential to the extent possible. No person shall be subject to any disadvantageous employment action as a result of making a good faith disclosure under this Policy.

7. Investigating Authority

All Protected Disclosures shall be addressed to:

- The Chairman of the Audit Committee for disclosures concerning the Company's senior management.
- The Compliance Officer for other disclosures.
- Disclosures against the Chairman of the Audit Committee shall be directed to the Board.

8. Investigation Process

1. **Receipt and Acknowledgement:** The Investigating Authority shall acknowledge receipt of the disclosure within 5 working days.
2. **Initial Assessment:** An initial assessment shall be made within 10 working days to determine if the disclosure warrants investigation.
3. **Investigation:** If warranted, a thorough investigation shall be conducted within 60 days, extendable by the Audit Committee.

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4. **Findings and Action:** The Audit Committee shall review findings and recommend appropriate action to the Board.
5. **Outcome Communication:** The whistle-blower shall be informed of the outcome, maintaining confidentiality where required.

9. This Policy Shall Not Be Used:

- a) For raising grievances related to employees' own career / other personal grievances.
- b) For raising grievances related to career of other employees / colleagues.
- c) Grievances arising out of the policies / procedures of the Company and any decision taken by the superior / management in this respect.

10. Protection Against Victimization

The Company strictly prohibits retaliation against any person who has reported a concern in good faith under this Policy. Any person found to have retaliated against a whistle-blower shall be subject to disciplinary action.

11. False Allegations

While the Company shall protect whistle-blowers acting in good faith, this Policy does not protect persons who make false, frivolous or vexatious disclosures. Persons found to have made such disclosures shall be subject to appropriate disciplinary action.

12. Access to Audit Committee

As required under Section 177(9) of the Companies Act, 2013, the Vigil Mechanism shall provide adequate safeguards against victimisation of persons who use this mechanism and shall make provision for direct access to the Chairman of the Audit Committee in appropriate and exceptional cases.

13. Disclosure of Policy

This Policy shall be disclosed on the website of the Company and a brief description of the vigil mechanism shall be disclosed in the Annual Report of the Company.

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Director