



POLICY ON PRESERVATION OF DOCUMENTS AND ARCHIVAL

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| Regulatory Reference | Regulation 9 SEBI (LODR) Regulations 2015 Companies Act 2013 |
| RBI Reference | Master Direction on NBFC - Record Maintenance |

1. Preamble

This Policy on Preservation of Documents and Archival ('Policy') has been formulated by PCSL pursuant to Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Policy categorizes documents and sets out the retention periods applicable to each category.

2. Categories and Retention Periods

Category A - Documents with Permanent Preservation

The following documents shall be preserved permanently:

- Certificate of Incorporation, Memorandum and Articles of Association.
- SEBI, RBI and other regulatory registration certificates.
- Minutes of Board meetings, Committee meetings and General Meetings.
- Register of Members, Directors and charges.
- Annual Reports and Audited Financial Statements.
- Agreements relating to key assets and properties.
- Documents relating to litigation with permanent implications.

Category B - Documents with 8-Year Preservation

The following documents shall be preserved for at least 8 years:

- Financial books of accounts, vouchers and supporting documents.
- Bank statements and reconciliations.
- Tax returns, assessment orders and related correspondence.
- Client agreements and account opening documents (for 8 years after closure).
- KYC documents (for 5 years after cessation as mandated under PMLA).
- Contract notes and trade-related documents (for 5 years as per SEBI).

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Director



Category C - Documents with 3-Year Preservation

The following documents shall be preserved for at least 3 years:

- General correspondence with regulatory bodies and stock exchanges.
- Routine operational documents not covered under Category A or B.
- Marketing and promotional materials.
- Employee records (for 3 years after separation).

3. Mode of Storage

Documents may be stored in physical or electronic form. Electronic records shall comply with the requirements of the Information Technology Act, 2000. All electronic records shall be backed up regularly and stored securely.

4. Responsibility

Department heads shall be responsible for preservation of documents within their respective departments.

5. Document Destruction

Documents may be destroyed only after the expiry of the applicable retention period and only with the approval of the Compliance Officer. No documents subject to ongoing litigation, regulatory inquiry or investigation shall be destroyed. A record of destroyed documents shall be maintained.

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Director