

MIS POLICY

(Approved in the Board on 30th September, 2020 and reviewed on 15th March, 2022, 30th March, 2023 and 18th March, 2024)

I. Background

An NBFC shall have a reliable MIS designed to provide timely and forward-looking information on the liquidity position of the NBFC and the Group to the Board and ALCO, both under normal and stress situations. It should capture all sources of liquidity risk, including contingent risks and those arising from new activities, and have the ability to furnish more granular and time-sensitive information during stress events.

HCL Corporation’s MIS policy is based on RBI Circular DOR.NBFC (PD) CC. No.102/03.10.001/2019-20 dated November 4, 2019.

1. Mutual Funds Purchase Register

This report shows number of units, cost per unit and date of investment, in the following prescribed template:

Report Browser

Mutual Fund Purchase Register from 21-Dec-23 to 31-Mar-24

Scheme Name	ISIN Number	Folio No	Transaction Date	NAV Date	NAV	Units
HCL Corporation Pvt Ltd						50
HCL Corporation Pvt Ltd Total						
Grand Total						

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2. Mutual Funds Sale Register

This report pertains to number of units, cost per unit and date of sale of investment.

Scheme Name	Folio No	Sale Date	NAV Date	Sale NAV	Units Sold	Sale Value	Purchase Cost	Normal Gain	Accounting Gain	Ex
HCL Corporation Pvt Ltd Debt Scheme - Churnisht Fund					198,853,0090	290,446,536.90	250,000,000.00	446,536.90	4,46,536.90	

3. **Detail of Mutual Funds as at XXXX:** This report pertains to cost and market value of mutual funds under various schemes/segments at a particular date, in the following template:

HCL CORPORATION PRIVATE LIMITED

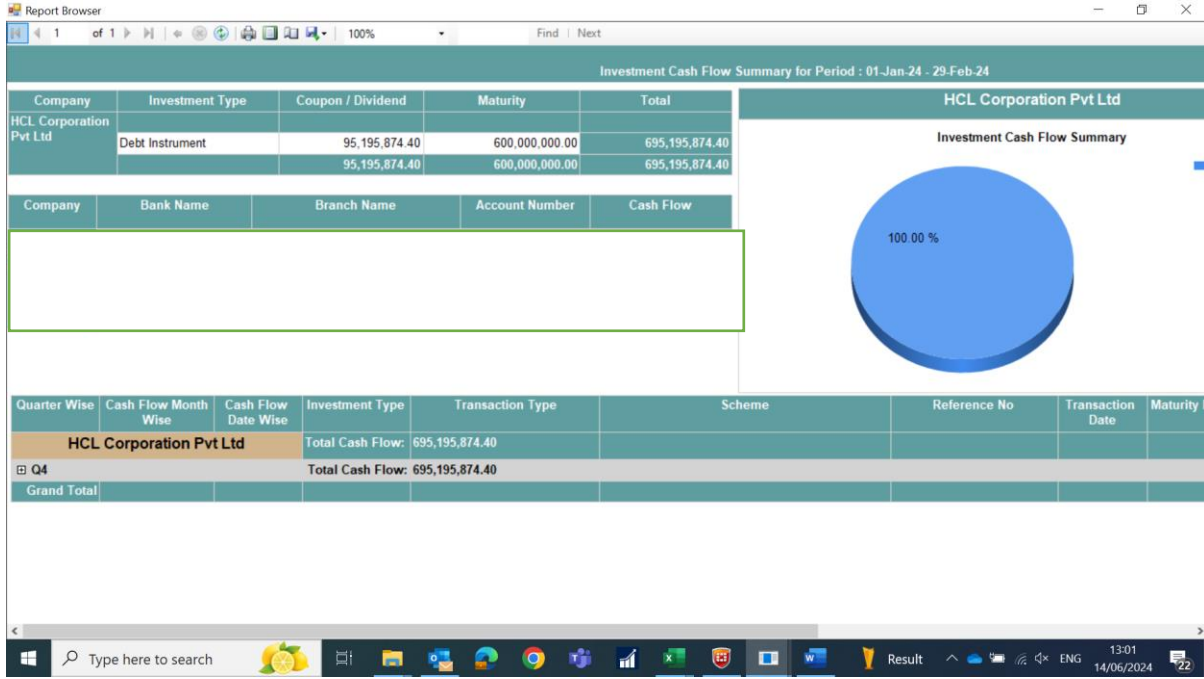
CIN: U74120DL2008PTC183849

A 9, Sector 3, Noida, 201301, U.P, India

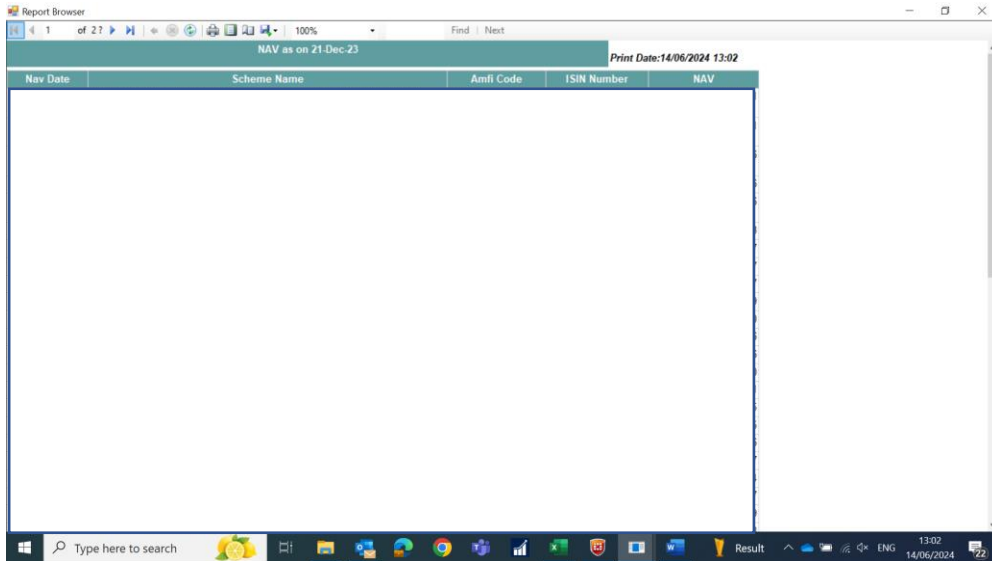
Tel: +91 120 3667180

Registered Office: 806, Siddhartha, 96, Nehru Place, New Delhi – 110019

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4. NAV of Mutual Funds as at XXXX: This report pertain to NAV of various schemes of mutual funds at a particular date. Historical data is also available in the following template:-



5. Portfolio of Active Investments as at XXX:

This report shows the outstanding investments and exposure of investments cost, market

value and gain, in the following prescribed template:

The screenshot shows a 'Report Browser' window with a table template. The title bar indicates the report is for 'HCL Corporation Pvt Ltd' and covers the period from 21-Dec-23 to 25-Jan-24. The table structure is as follows:

Description		Opening Balance		Movement during the period		Closing Balance	
Investment Type	Sub Type	Cost	Asset Allocation %			Cost	Asset Allocation %
Equity Investments							
Debt Investments							
Alternative Investments							

ALM needs be supported by a management philosophy which clearly specifies the risk policies and tolerance limits. This framework needs to be built on sound methodology with necessary information system as back up. Thus, information is the key to the ALM process. There are various methods prevalent world-wide for measuring risks. These range from the simple Gap Statement to extremely sophisticated and data intensive Risk Adjusted Profitability Measurement methods. However, though the central element for the entire ALM exercise is the availability of adequate and accurate information with expedience; adequate measures are to be taken to collect accurate data in a timely manner through computerization.

Liquidity position is tracked through maturity or cash flow mismatches by the Company on ongoing basis. For measuring and managing net funding requirements, the use of a maturity ladder and calculation of cumulative surplus or deficit of funds at selected maturity dates is adopted as a standard tool.

The maturity profile used for measuring the future cash flows in different time buckets is as follows:

- i) 1 to 14 days
- ii) 15 to 28 days
- iii) 29 days and upto 3 months
- iv) Over 3 months and upto 6 months
- v) Over 6 months and upto 1 year
- vi) Over 1 year and upto 3 years
- vii) Over 3 years and upto 5 years
- viii) Over 5 years and upto 7 years

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- ix) Over 7 years and upto 10 years
- x) Over 10 years.

The investments are assumed as illiquid due to lack of depth in the secondary market and are, therefore, generally shown, as per their residual maturity, under respective time buckets. Be marked-to-market on a daily/weekly basis and the revaluation gain/loss should be charged to the profit and loss account.

The Company generates need based periodical MIS for review. In ordinary course MIS statement are prepared for review by the CFO and CEO. The purpose of the MIS is to evaluate the yield on treasury investments and review it against the projected yield and based on those data required action may be taken.

The Treasury operations focusses on management of funds and maintenance of statutory reserves (cash reserve ratio and statutory liquidity ratio). It is also responsible for identifying and managing asset liability gaps, interest rate risk, liquidity positions (including the ongoing maintenance of liquidity coverage ratio), investments and trading activities. The treasury system captures, verifies, authorizes and settles transactions and generate Management Information System (MIS) reports.

BOARD OF DIRECTORS MEETINGS AND REVIEWS

The Board of Directors, in their board meetings, will oversee the implementation of the system review its functioning periodically and ratifies the treasury reports.