



AUDIT AND RECORDS

Financial Audit Trail Overview

Record Capture, Retention Architecture, and Regulatory Access

Unykorn Capital Markets

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Classification:

Restricted — BD Only

Date:

March 2026

OVERVIEW

Unykorn maintains a complete, immutable audit trail for every transaction processed on the platform. Every event — investor onboarding action, subscription submission, settlement execution, distribution payment, compliance hold, and system configuration change — is written to an append-only log with timestamp, actor identity, transaction hash (for blockchain-anchored events), and data payload hash.

Records are retained in the platform's audit vault for a minimum of 7 years, consistent with SEC Rule 17a-4 standards for broker-dealer records. The vault is write-once, read-many, with no delete capability for standard users. Cryptographic chaining of log entries ensures any tampering or gap is immediately detectable. Quarterly integrity verification runs are scheduled automatically.

Regulatory access is provided within 24 hours of a regulatory examination request or legal process, subject to applicable legal review. The audit vault supports bulk export in standard formats (CSV, JSON) and structured query access for compliance team review. The sponsoring BD receives a copy of all investor-facing records via the platform's real-time reporting feed, satisfying independent record retention obligations.



PARTNER IMPLEMENTATION CHECKLIST

- 1 Confirm audit trail format and retention period with BD compliance
- 2 Set up real-time reporting feed to BD internal record system
- 3 Verify 17a-4 write-once retention architecture with IT
- 4 Test audit log export in standard format for compliance review
- 5 Document regulatory access request procedure with UnyKorn team
- 6 Schedule annual integrity verification report review
- 7 Confirm audit trail scope covers all investor-facing events

NEXT STEPS — UnyKorn Capital Markets Partnership Desk

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