



## POLICY ON PRESERVATION OF DOCUMENTS

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### SCOPE

A policy on preservation of Documents (defined below) would ensure safekeeping of the records and safeguard the Documents to keep them in good order and to prevent from being altered, damaged or destroyed. The Company, therefore, formulates this policy, in pursuance to Regulation 9 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Regulations”), on preservation of the Documents to aid the employees in handling the Documents efficiently.

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### DEFINITIONS

#### 1. “Board”

Board means “Securities and Exchange Board of India.”

#### 2. “Company”

Company means “Tokyo Finance International Limited”

#### 3. “Documents”

Documents means all papers, records, files, books etc., and the like as required to be maintained under any law or regulation for the time being in force.

#### 4. “Modes of preservation”

The Documents may be preserved in physical form or Electronic Form.

#### 5. “Listing Regulations”

Listing Regulations means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)



## **CLASSIFICATION**

The preservation of Documents shall be done in the following manner:

The purpose of this policy is to have a binding framework for the preservation of documents of the company, as approved by the Board of Directors of the company, which shall classify them in at least two following categories as follows:

- Documents whose preservation shall be permanent in nature;
- Documents with preservation period of not less than eight (8) years after completion of the relevant transactions.

## **PROVISION WITH REGARD TO PRESERVATION OF DOCUMENTS**

An indicative list of the Documents and the timeframe of their preservation is provided in Annexure-I.

## **GENERAL**

Notwithstanding anything contained in this Policy, the Company shall ensure to comply with any additional requirements as may be prescribed under any laws/regulations either existing or arising out of any amendment to such laws/regulations or otherwise and applicable to the Company, from time to time.

## **AMENDMENT**

The Board of Directors of the Company reserves the right to amend or modify this Policy in whole or in part, as may be required, at any point of time.

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| <b>Permanent preservation</b>                                    | <b>Temporary preservation</b>   |
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| <i>Companies Act, 2013</i>                                       |   |
| The memorandum and articles of the company                       | Register of charges (8 years)   |
| Register of members  | Register of debenture holders or any other security holders (8 years from the date of redemption of debentures or securities)   |
| The foreign register of members                                  | Copies of all annual returns prepared under Section 92 of the Companies Act, 2013 and copies of all certificates and Documents required to be annexed thereto (8) years from date of filing with the Registrar) |
| Index of members   | Foreign register of debenture holders or any other security holders (8 years from the date of Redemption)   |
| Books and Documents relating to the issue of share certificates. | All notices pertaining to disclosure of interest of directors   |
|  | All certificates surrendered to a company (3) years from date of surrender)   |
|  | Register of deposits (not less than 8 years from the date of last entry)  |
|  | Instrument creating a charge or modification (8 years from date of satisfaction of charge)  |
| <i>Secretarial Standard</i>                                      |   |
| Minutes of Board meeting   | Office copies of Notices, scrutinizer's report, and related papers (as long as they remain current or for 8 financial years), whichever is later (SS2).   |
|  | Office copies of Notices, scrutinizers' report, and related papers (as long as they remain current or for 8 years or as long as they remain current.  |



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| <b><i>Tax Records</i></b>                         |  |
|   | Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of deductions, business costs, accounting procedures, and other documents concerning the Company's revenues it keeps for at least eight (8) years) |
| <b><i>Employment Records/Personnel Record</i></b> |  |
|   | Several Central & State statutes require the Company to keep certain recruitment, employment and personnel information. Employment and personnel records should be retained for eight(8) years or till the cessation of the employee.            |
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