

Chapter – 5: the rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions;

Following is a general and indicative list of such rules, regulations or instruction manuals:

A) Matters pertaining to Company Affairs:

- i. Memorandum & Articles of Association.
- ii. Decisions of the Board of Directors and sub-committees of the Board from time to time as contained in the minutes book;
- iii. The decision of shareholders in the General Meeting as contained in the minutes book;
- iv. Code of Conduct for the Board Members and Senior Management Personnel
- v. Delegation of Powers Manual for Corporate Office and Clusters.
- vi. Terms of reference for CSR Policy, Whistle Blower Policy, Nomination and Remuneration Policy:

https://eeslindia.org/en/investors-zone/#corporate_governance

(Click on the Corporate Governance Tab)

B) Matters pertaining to Finance & Accounts:

- 1) Income Tax Act, 1961
- 2) Central Goods and Services Tax Act, 2017
- 3) Integrated Goods and Services Tax Act, 2017
- 4) Finance Act, 2016
- 5) Foreign Exchange Management Act, 1999
- 6) Securities and Exchange Board of India Act, 1992
- 7) Companies Act 2013
- 8) Accounting policies: Accounting policies are contained in the annual reports already available on the EESL website at the following link: <https://eeslindia.org/en/investors-zone/>

C) Matters pertaining to Contracts and Procurement:

- i) Procurement Policy of EESL.
- ii) Delegation of Powers of EESL.
- iii) Contract circulars and Government of India circulars on procurement are issued/ updated from time to time.

E) Human Resources-related matters: Important Manuals which the employees of the Company are using for discharging their functions are given below:

- i) Compliance Appeal and Discipline Rules (CDA)
- ii) Transfer Policy
- iii) Medical Policy
- iv) Promotion Policy
- v) Recruitment policy
- vi) Leave policy
- vii) Overseas site rules
- viii) Along with other records on company affairs and employee records
- ix) The Government of India has issued guidelines from time to time.
- x) Employee Provident Fund Rules.