

(v) The rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions Important Internal Rules, Regulations, Manuals and Records, which are held and used by the employees of the Company in discharge of their functions are given below :

**Matters pertaining to company affairs**

- Memorandum & Articles of Association.
- Statutory Registers under the Companies Act, 2013
- Statutory Registers under other applicable Acts and Rules & Regulations.
- Annual Reports
- Annual Returns
- Various Returns and Forms filed with the Registrar of Companies, Stock Exchanges, Depositories, Ministry etc.
- Government Guidelines including Navratna guidelines.
- Presidential Directives issued from time to time.
- Decisions of the Board of Directors/Committees of Directors in their Meetings as contained in the minute books including Agenda papers.
- Decision of the shareholders in the General Meetings/Extra-ordinary General Meetings as contained in the minute books including Agenda papers.
- Code of Internal Procedures and Conduct for Prevention of Insider Trading in dealing with securities of NALCO.
- Codes of conduct for Board Members and Senior Management Personnel.
- Policy on related party transactions
- Policy for preservation of statutory documents
- Policy for determination of Materiality and Disclosure
- Listing agreement with Stock Exchanges (BSE&NSE) in which NALCO shares are listed.
- By-laws and Business Rules of Depositories( NSDL & CDSL)
- Share Transfer Deeds & Demat/Remat Requests kept in bound volumes.
- Delegation of Powers(DOP)
- Register of Members( Soft Copy)

**Matters pertaining to Finance & Accounts**

- Accounting policies
- Accounting standards
- Accounts Manual
- Books of Accounts
- Statement of Quarterly Financial Results
- Annual Report
- Accounts Manual
- Documents pertaining to payment of Income Tax, Tax Deducted at Sources, etc.
- Vouchers, etc.

**Matters pertaining to works, Contract, Commercial, Procurement & Marketing**

- Purchase Manual
- Contract Manual
- Store Manual
- Marketing Guidelines
- Tender Documents, Purchase Orders/job contracts
- Tender Specifications & drawings for projects.
- Approved drawings and documents.

**HR & Establishment Related matters**

- HRD Manual
- Personal Files of Employees
- Various internal policies, rules & regulations pertaining establishment matters
- Performance Appraisal Reports of employees
- Delegation of Powers
- Service Rules
- CDA Rules
- Resettlement and Rehabilitation policy
- Parliament Questions on various aspects of functioning of the Company and replies by NALCO.
- Questions raised by State Legislatures on various aspects of functioning of the Company and replies by NALCO.

**Project/Plant operation related matters**

- Mining Lease
- MoU targets
- Operational Manuals
- Quality System Manuals.
- Detailed Project Report / Feasibility Reports of Projects implemented and those under implementation for the last 10 years.
- Documents relating to clearance and approval of Competent Authorities.
- Feasibility Reports / Detailed Project Report for last 10 years.
- Govt. Clearance / approval

**Administration & CSR related matters**

- Land Acquisition and other property related documents
- Quarter allotment Rules
- Norms for Guest House charges
- Norms for Vehicle allotment
- Policy/guidelines on Community Development & welfare activities, donation to charities, etc

- Documents containing information regarding community development and welfare activities carried out by the Company, etc.
- Corporate Social Responsibility Policy & NALCO Foundation

#### **Public relations, publicity**

- Advertisement guidelines

#### **Vigilance related matters**

- Vigilance Manual.
- CVC Guidelines issued from time to time.

#### **Documents pertaining to legal matters**

- Petition, complaints, written statements and other documents submitted to Hon'ble Courts, tribunals, etc.
- Orders of Hon'ble courts; etc.,

#### **Agreements**

- Agreement with Technology Suppliers & Process Licensors
- Agreement with Project Consultants, Consultants, etc.
- Agreement with vendors, transporters, service providers, etc.

#### **Licences**

Various licences as applicable to NALCO

The Company has prepared detailed working Manuals for guiding the employees in discharging the day to day functions. The details of these Manuals are given below:

#### **1. HRD Manual**

This Manual contains Recruitment and Promotion Rules, Conduct, Discipline & Appeal Rules, Certified Standing Orders, Grievance Redressal Procedure for Executives and Non-executives, Leave Rules, LTC Rules, Travelling Allowance Rules, Conveyance Allowance Rules/RLTE Rules, NALCO (House Building) Advance Rules, Special Advance for Employees, Motor Vehicle Advance Rules, Scheme of Incentives for promotion of Family Welfare, Productivity Linked Incentive Scheme for Executive and Non-Executives, Medical Rules, Reimbursement of Educational Expenses Rules, Grant of Scholarship to children of Employees Rules, Group Insurance Scheme for employees, Benevolent Fund Rules, Employees' Provident Fund Rules, NALCO Employees Group Gratuity Life Assurance Scheme, Scheme for Voluntary Retirement etc..

The Company has also published a handbook titled "The Company You Keep" containing the various HR Rules in a gist form for use of employees of the Company.

## **2. ACCOUNTS Manual**

This Manual contains Cash Branch - Functions & Procedures, Establishment Accounts - Branch Procedures (Employees), Miscellaneous Accounts Branch - Procedures, Purchase/Supplier Accounts/Bills - Procedures, Stores Accounts Branch - Procedures, Works/ Contracts Accounts Branch - Procedures, Bank Guarantees, Sales & Marketing Accounts, Books Section - Accounting Functions & Procedures, Financial Accounts & Codification, Asset & Depreciation Accounting, Annual and Quarterly Closing of Accounts, Cost Accounting, Corporate Taxation, Preservation & Destruction of Records, Budget & Budgetary Control - Procedures, Corporate Banking & Centralised Cash Management, Corporate Internet & E-Payment Procedures etc.

## **3. PURCHASE Manual**

This Manual contains Materials Planning, Mode of Purchase, Tendering Procedure, Evaluation of Tender, Negotiation, Cancellation of Tender, Ordering, Penal Action Against Supplier, Registration & Evaluation of Vendors etc.

## **4. STORE Manual**

This Manual contains Material Classification & Codification, Materials Planning, Inventory Control, Receipt of Materials, Claim Management, Custody & Issue of Materials, Disposal of Surplus & Scrap Materials etc.

## **5. CONTRACT Manual**

This Manual contains Tender Document, Tender Publication, Enlistment of Contractors, Receipt of Tender and their acceptance, Special Conditions of Contract, Execution of Work, Measurement, Earnest Money Deposit/ Security Deposit/Tender Fee, Issue of tools and plants, Extension of time, Payment to the contractor, Blacklisting/ Penal action etc.

## **6. Marketing Guidelines**

These Guidelines contain Sale Order Booking, Modes of Payment, Review of prices, terms & conditions for sale of metal in the Domestic Market for various products, Despatch Instruction, Delivery Invoice, Packing List-cum-material gate pass-cum-despatch advice, Lorry Receipts (LR)/Railway Receipts (PR), Commercial Invoice, Sale from Stockyards, "E1" Forms, Refunds, Follow up with the customers, Response to customer complaint, Guidelines for Customer Satisfaction Index (CSI) etc.

## 7. VIGILANCE Manual

This Manual contains an overview of vigilance in a PSU, setup, functions and powers of CVC & CBI, Role of Administrative Ministry on vigilance matters, vigilance organization in NALCO, appointment, role and functions of CVO, complaints, preventive vigilance, investigation, monitoring, legal aspects in Domestic Inquiry, Dos & Dont's for the Inquiring Authority and Presenting Officer in Departmental Inquiry proceedings, extracts from PC & IPC Acts, the CVC Act etc.

NALCO is an ISO 9001: 2000, ISO 14001:2004 and OHSAS 18001 certified Company. Accordingly, the Quality System Manuals have been prepared for Smelter, Refinery, Captive Power Plant and Mines division of the Company.

Besides, all the Share Transfer activities, the demat/remat activities and the related activities of the Company are being carried on at its in-house Share Registry as per the guidelines issued by SEBI, Stock Exchanges and the respective Depositories(NSDL/CDSL).