

***TRAVELLING
&
DAILY EXPENSE
RULES***

Effective from April 01, 2022

Travelling & Daily Expense Rules

1. Andrew Yule Travelling & Daily Expense Rules will be applicable to all Full Time Employees of the Company including Trainees (unless specified otherwise) other than the Apprentices (under the Apprentice Act 1961). This Rule will come into effect from 01.04.2022.

2. DEFINITION

- 2.1 “Controlling Officer” means the Reporting Officer or Superior Officer not below the Grade of E3.
- 2.2 “Daily Expenses” means expenses intended to cover the expenses on food and other incidental charges incurred in course of Travelling.
- 2.3 “Day” means a Calendar Day beginning and ending at midnight. For the purpose of calculating Daily Expense “Day” is to be taken as a period of 24 hours from the scheduled/actual time of departure from the place of work in respect of any particular tour/transfer.
- 2.4 “Family” means an employee’s spouse, children and stepchildren dependent on the employee, adopted child/children in the case of an employee who has no child and the adoption is legal and the child/children is/are residing with and wholly dependent on the employee.
In case of transfers, the family would also include parents, unmarried brothers/sisters who are entirely dependent on and are residing with the employee.
- 2.5 “North Eastern States” mean Assam, Meghalaya, Mizoram, Nagaland, Manipur, Tripura and Arunachal/Pradesh.
- 2.6 “Pay” in addition to Basic Pay includes Special Pay, Personal Pay, Deputation and/or Duty Expense, Dearness Expense, Officiating Pay and Expenses.
- 2.7 “Transfer” means the movement of the employee from the Place of Present Posting to another station to which his/her Place of Posting has been changed or where he/she is ordered to take up the post.
- 2.8 “Travelling Expense” means an Expense the employee is entitled to in connection with traveling on the Company’s work or otherwise as mentioned in this Rule.

3. TRAVEL ENTITLEMENTS WHILE ON TOUR, TRANSFER, LTC, ETC.

- 3.1 Travel entitlements while on tour/transfer:

| Sl. No. | Mode | Category of Employee | Entitlement |
|---------|-------------|--|---|
| 3.1.1 | By Air | A. Chairman / Director | Business Class |
| | | B. E5 to E8 | Economy Class |
| | | C. For North – Eastern States, Jammu Kashmir & Ladakh (E1 and above) | Economy Class |
| 3.1.2 | By Rail | A. E5 and above | AC 1 st Class |
| | | B. E1 to E4 | 1 st Class / AC II Sleeper |
| | | C. GET/ MT/ TMT/ DET/ NUS | AC III Tier/ AC chair car |
| | | D. Unionized Employee | i. Staff: AC III Tier/ AC chair car ii. Worker: II Class Sleeper |
| 3.1.3 | Other Modes | A. CMD/ Directors | At Actual |

| | | | |
|--|--|---|---|
| | | B. E5 to E8 | Actual Taxi Fare limited to AC I Tier Class Rail Fare |
| | | C. E1 to E4 | Actual Taxi Fare limited to AC II Tier Class Rail Fare |
| | | D. GET/ MT/ TMT/ DET/ NUS | Actual Taxi Fare limited to AC III tier Rail Fare. |
| | | E. Unionized Employee as above under 3.1.2 | i. Staff: Actual Bus Fare/ Auto Fare/ Share Taxi Fare limited to AC III Tier Rail fare. ii. Worker Actual Bus Fare/ Auto Fare/ Share Taxi Fare limited to II Class Sleeper. |
| | | F. Usage of Personal Vehicle for official purpose | A) Four Wheeler- @ Rs. 12/- per KM B) Two Wheeler- @ Rs. 6/- per KM Concerned Department/ Unit Head should approve such usage provided official vehicle is not available. |

3.2 **Travel Entitlements while on LTC:**

Travel entitlement while on LTC for NUS and above will be guided by this Rule. However, all other issues related to LTC will be guided by the LTC Rules in force in the Company. The LTC of Unionized Staff will be guided by individual COD of the Unit where the employee is stationed.

3.3 **Travelling Conditions:**

Travelling Expenses will normally be admissible by the shortest route. However, the Head of the Unit/Division may relax this condition in exceptional circumstances.

3.4 Charges for reservation, cancellation and rescheduling will be reimbursed at actual. In addition, agency charges paid to empaneled travel agents will be reimbursed subject to a maximum of Rs.400/- for each journey. Wherever bed roll charges are levied additionally, the same will be reimbursed on production of actual receipt. In case of Purchase of Tatkal Ticket by empaneled Agent, an additional Service Charge at actual upto Rs.250/- would be admissible. However, this should be supported by empaneled Travel Agent's Bill.

3.5 Employees who travel by rail should attach the ticket and also indicate the ticket number in their TA Claims document.

3.6 Executives in the grade of E4 and below can travel by air while on duty, subject to sanction of controlling officer not below the Grade of E7. All other category of employees may be permitted in case of urgency to travel by Air (economy class) subject to approval by concerned functional Director.

- 3.7 The free/concessional tickets accruing under “Frequent Flier” and similar schemes offered by Indian Airlines/other domestic airlines and “Companion Free” schemes offered by airlines operating on International Sectors should be utilized for performance of official journeys only and a mention should be made to that effect in the claims. Employees undertaking journeys by air while on or LTC/Transfer should attach the tickets/e-tickets and boarding cards while submitting the claims. In case of the misplacement of tickets or the boarding cards, the employee should certify on the claim that actual fare charged has been claimed.
- 3.8 Employees in E0 Grade and above while on tour may be reimbursed actual taxi charges for movements between residence and Railway Station at Place of Posting and Railway Station and temporary residence at outstation.
- 3.9 Journeys by Road include journeys by steam launch or other sea bound vessels. Where journeys are performed by road between places connected by rail, the road mileage will be limited to Rail Fare as applicable. Where journeys are performed by road between places not connected by Rail, the road mileage will be limited to the notional fare by the entitled class. However, Head of Division may relax these limits in special circumstances.

4. LODGING CHARGES FOR STAY IN HOTELS:

| Sl. No. | Employee Category | Lodging Charges subject to maximum of (Rs. Per Day) | | |
|---------|----------------------|--|-------------------------------|-----------------|
| | | Amhedabad / Kolkata / Chennai & Hyderabad | Mumbai / Delhi / Bangaluru | At other Places |
| 1 | 2 | 3 | 4 | 5 |
| 1. | CMD / Directors | At Actual | At Actual | At Actual |
| 2. | E6 to E8 | 6000.00 | 7000.00 | 80% of Col (3) |
| 3. | E4 to E5 | 4000.00 | 5000.00 | 80% of Col (3) |
| 4. | E1 to E3 | 3000.00 | 4000.00 | 80% of Col (3) |
| 5. | E0/ NUS/ DET/ TMT | 2000.00 | 2500.00 | 80% of Col (3) |
| 6. | Unionized | 1200.00 | 1500.00 | 80% of Col (3) |

- 4.1. Actual lodging charges paid by the employees for stay in the hotel will be reimbursed subject to the applicable ceilings on production of receipts/Hotel Bill.
- 4.2. The above rates of accommodation charges indicated in col (3), (4) and (5) are exclusive of service and other similar charges/taxes, which are reimbursable.
- 4.3. Following provisions may also be kept in view while hiring hotel accommodation:
- (1) Reimbursement of Hotel Charges will normally be restricted to the tariff applicable for single occupancy only.
 - (2) In cases of short duration halts enroute their destination for catching rail/air connection, reimbursement of hotel charges will be admissible only when halt is imperative.
 - (3) Wherever Company's Guest House accommodation is available, the same shall be availed and the hotel accommodation will be hired only if the Guest House accommodation is not available.

5. LODGING IN GUEST HOUSE

- 5.1. Accommodation charges are payable by the employees when they stay in the Company's Guest Houses as per the rates charged by the Guest House.

6. Daily Allowance (Boarding Expenses):

- 6.1 Daily Allowance is an expense intended to cover the expenses on food and other incidental charges incurred in course of travelling.
- 6.2. Daily Allowance (DA) is to be calculated for the period of tour from Place of Posting. The scheduled arrival/departure (and actual arrival if there is a delay of more than 15 minutes from the schedule) of the mode of travel used shall be reckoned for the calculation of daily allowance. In respect of journeys by road, the actual time of arrival/departure as certified by the employee would be reckoned.

6.3. Rates of Daily Allowance:

| Grade | DA for Food and Incidentals while staying at Transit Flats/ Guest House / Hotels | | Composite DA for Lodging and Incidentals for stay other than Hotels / Guest House / Transit Flat | |
|-------------------|--|--------------|--|--------------|
| | Mumbai, Delhi, Chennai, Kolkata, Hyderabad & Bangalore | Other Places | Mumbai, Delhi, Chennai, Kolkata, Hyderabad & Bangalore | Other Places |
| | (1) | (2) | (3) | (4) |
| E6 & above | 1500.00 | 1200.00 | 2250.00 | 1800.00 |
| E4 to E5 | 1200.00 | 1000.00 | 1800.00 | 1500.00 |
| E1 to E3 | 1000.00 | 900.00 | 1500.00 | 1350.00 |
| E0/ NUS/ DET/ TMT | 800.00 | 700.00 | 1200.00 | 1050.00 |
| Unionized | 600.00 | 500.00 | 900.00 | 750.00 |

The above rate is applicable for a stay upto 30 days. Any further stay beyond 30 days/ 60 days, the rate will be 70% / 50% of the above rates respectively.

- 6.4. A daily allowance is the maximum limit and subject to submission of actual bills. However, no bills will be required for claiming Composite Daily Allowance. However, in case of composite Daily Allowance, no boarding expenses are allowed.
- 6.5. Daily allowance may be drawn for all halts on duty and holidays occurring during the period of tour.
- 6.6. For the period of Journey, DA will be paid at 50% of the above table Column (2) except for E6 & above, where in it will be at actual.
- 6.7. Daily allowance may be drawn for broken periods of a "Day" on the following scale:

| | | |
|---|---|------|
| For less than 6 hours | : | 1/4 |
| For 6 hours and more but less than 12 hours | : | 1/2 |
| For 12 hours and above | : | Full |

- 6.8. Employees who are deputed, as escorts with the wagons/trains carrying equipment/consignments from the units to other places are eligible for Daily allowance for the entire period. No daily allowance is admissible for journey performed upto 80 kms. from Place of Posting. However, in case of these journeys, actual conveyance charges as per entitlement may be reimbursement.

7. Lunch/Tea Expense & Conveyance Reimbursement etc:

- 7.1. Lunch/Tea Expense for journeys beyond 30 kms. and upto 80 kms. from Place of Posting will be regulated as follows:

| Category of Employee | Entitlement | |
|----------------------|------------------|------------|
| | For Tea / Snacks | For Lunch |
| 1 | 2 | 3 |
| CMD & Directors | At Actual | At Actual |
| E6 to E8 | Rs. 200.00 | Rs. 500.00 |
| E4 to E5 | Rs. 150.00 | Rs. 350.00 |
| E1 to E3 | Rs. 100.00 | Rs. 250.00 |
| E0/NUS/DET/TMT | Rs. 75.00 | Rs. 200.00 |
| Unionized | Rs. 50.00 | Rs. 150.00 |

- 7.2. Wherever subsidized lunch/ tea is provided, reimbursement of the cost of lunch/ tea shall be limited to such subsidized rates.
- 7.3. If any employee attends duty at a place other than the normal place of work straight from his residence and returns to residence without attending duty at normal place of work, conveyance expenditure will not be reimbursable unless distance of the place of temporary duty from his residence is more than the distance from the residence to the normal place of work. In such a case conveyance expenditure as per his entitlement may be reimbursed only for the excess distance.
- 7.4. All employees who are in receipt of conveyance Expense for using their own conveyance will normally use their conveyance for attending office on Sundays/Holidays. However, when their own conveyance is not available for valid reasons, journeys by taxi/scooter can be undertaken with the approval of the GMs.
- 7.5. An employee will normally proceed on tour from his Place of Posting only. Where due to exigency of work, the Controlling Officer requires an employee to proceed on tour from his leave station, it will be treated as compulsory recall from leave and full Daily allowance, Fare etc. will be paid from the Station where the employee was spending his leave.
- 7.6. Leave (including Casual Leave) can be allowed to employee while on tour under exceptional circumstances, by the Controlling Officer. No daily expenses or other charges would be admissible for such periods of leave. Where an employee makes a detour for his own convenience with the approval of Controlling Officer, his entitlements for the fare may be determined by the Controlling Officer subject to the conditions that in no case, such entitlement of fare will exceed the amount of fare by the shortest route between the place of posting and place of visit for official purpose.

7.7. Out of Pocket Expenses

Following Out of Pocket Expenses at the following Rates will be allowed on tour:

| Category of Employee | Entitlement |
|----------------------|-------------|
| E6 and above | : Rs. 200/- |
| E4 to E5 | : Rs. 150/- |
| E1 to E3 | : Rs. 100/- |
| E0/ NUS/ DET/ TMT | : Rs. 80/- |
| Unionized | : Rs. 50/- |

This is in addition to daily allowances as mentioned in 6.3.

7.8. Conveyance Charges at Outstations:

For Local Transportation by road at outstations while on tour, conveyance charges per day will be reimbursed at actuals, subject to the ceilings:

| | Mumbai, Delhi, Chennai, Kolkata, Hyderabad & Bangalore | At other Places |
|-----------------------------|---|------------------------|
| Normal entitlement ceiling: | | |
| For NUS, E0 and above | Rs. 1200/- | Rs. 1000/- |
| For Unionized Staff | Rs. 600/- | Rs. 500/- |

Note: The entitlement ceiling may be relaxed in exceptional cases subject to the approval from the Divisional Head / Functional Director.

- 7.9. Hiring of Car for full day is allowed for Executives of E6 Grade or above. In such cases actual expenditure will be reimbursed.
- 7.10. For S1 and above the mode of transport is Taxi/Bus etc and for Unionized Employee mode of transport is Bus/Auto/Share Taxi as mentioned in 3.1.3.

8. Admissibility of TA for other journeys:

- 8.1. The Rules regarding travelling and daily allowances will be applicable for all official journeys undertaken with the consent of the Controlling Officer in the following cases also.
- 8.1.1 To give evidence in a Court of Law in cases in which the Company is a party including those where the Company is not actually a party but is interested in the case. If an employee has to attend a court to depose about the facts coming to his knowledge during the discharge of his official duties, the Company will be deemed to be interested in the case.
- 8.1.2 To give evidence in a criminal case, a case before a Court martial, a civil case to which Government is a party or a departmental enquiry held by a properly constituted authority provided that the facts as to which he is to give evidence have come to his knowledge in the discharge of his public duties, the period of absence in complying with the summons of the Court in such cases will be treated as duty. The travelling Expense as admissible under the rules will be paid to the employee on the basis of a certificate of attendance given by the Court or other authority, which summons him, provided he has not accepted any payment of expenses on this account from the said Court or Authority. In cases where the Court in which the employee gives evidence is situated within a distance for which no Travelling & Daily Expenses Rule is admissible, the employee, if he is not in receipt of Permanent Travelling Expense, or any other compensation in this regard, may accept such payment of actual Travelling expenses as the Court or the Summoning authority may pay.
- 8.1.3 An employee summoned to give evidence while on leave is entitled to Travelling Expense from and to the place from where he is summoned as if he were on duty. In cases, where the services of Company's employees are requisitioned by other organizations, for temporary assignments of a short duration of a few days, the liability of TA/DA will be borne by the borrowing organization. Any deviation that may be considered necessary in view of the customer relationship or other considerations will require the specific approval of the Head of the Division. While submitting the TA claim to the Company, the employee will indicate the purpose of the journey specifically and also enclose a copy of the approval.
- 8.1.4 An employee summoned to attend departmental enquiry.
- 8.1.5 For appearing in Departmental Examination/Interview, Participation in Sports as Company's representative etc.
- 8.1.6 Employees appearing in the written test/interview for the post of Executive/Engineer Trainees/Junior

Executives and other posts against open advertisement of the Company are entitled only for train fare by the entitled class from Place of Posting to the nearest examination/Interview Centre.

- 8.1.7 The period of absence, limited to the journey time plus day of the test/interview in such cases will be treated as 'on duty'.

09. Foreign Tours

09.1 Consolidated Rates of Daily Expense:

- 09.1.1 All Foreign Tours and entitlement in this regard need to be approved by CMD/Committee of Directors/Board of Directors as the case may be.
- 09.1.2 AYCL employees going on tours abroad in connection with export promotion or other business visits and for training/attending conferences are allowed foreign exchange at the rates prescribed in this regard by the Company from time to time to cover the DA and other Travelling entitlements abroad. The rate of DA in such cases is 'all inclusive' rate in accordance with the rules laid down by the Reserve Bank of India to regulate the release of foreign exchange for such trips and as such is meant to cover expenses on all items including boarding, lodging, conveyance/taxi etc. Day for this purpose is reckoned on 24 hourly basis from the time of arrival at an outstation abroad. Full DA is admissible for the additional time if it exceeds three hours after calculating DA on 24 hourly basis.

10. On Transfer

10.1 Transfer Benefits:

- 10.1.1 In case of transfer resulting in out station posting and dislocation of residence arising out of horizontal transfer or transfer on promotion or transfer on selection to higher post, the employee will be entitled to the following benefits:
- (a) Transfer Grant: where the place of posting is more than 100 km from present place of work, the entitlement shall be as follows:
- 80% of Basic Pay shall be admissible for executives in all categories and 100% of Basic pay shall be admissible for all grades of NUS as well as for all employees below NUS.
- (b) Actual Fare:
Reimbursement of self and family as per entitlement on official tour.
- (c) Carriage on Transfer: As per Annexure-I.
- 10.1.2 Payment of HRA or retention of Company accommodation (including leased accommodation), as the case may be, at previous station upto a maximum period of three months from the date of relief, provided such accommodation is retained for the bonafide use of the family (wife and children only) or upto the end of the current academic session, (on the date of transfer) will be admissible if employee is actually keeping his family (spouse and children) there for the purpose of education of children. In addition, suitable free bachelor accommodation at the new station of posting may be provided subject to availability. In such cases (where the Company accommodation/ HRA) is admissible with reference to the previous station of posting and bachelor accommodation is also provided at the new station), no daily allowance will be admissible for the duration of employee's visit to the previous place of posting, nor HRA at the new place of posting will be admissible.

The employee's intention to avail of the facility of retention of the Company/Company leased

accommodation will be communicated by him in writing at the time of transfer.

- 10.2.1 The family of an employee transferred to another station will continue to be entitled for medical attendance and treatment at the previous station of posting of the employee in the following cases:
- (a) If the employee is unable to take his family to the new station for reasons such as want of suitable accommodation, children's education etc. and for that reason he has been permitted to retain Company accommodation at the old station.
 - (b) Where the family is shifted permanently to the employees' home town and a declaration is given to this effect by the employee concerned.
 - (c) The family continues to stay in the place where the employee was posted prior to his transfer to another Division/site.

10.3.1 The employee is entitled to carry forward the leave to his credit, if any, at the time of transfer.

10.3.2 Service already rendered by the employee in the Company at the time of transfer is counted for purposes of gratuity, provident fund etc.

10.3.3 The provision of Rule 10.3.1 to 10.3.2 above, are not applicable to employees deputed to out stations on long duration assignments in connection with erection and commissioning work etc. who are governed by the Travelling & Daily Expenses Rules of the Company in this regard. These are also not applicable to deputationists from Government Departments and other Organizations when they are repatriated to their parent Organizations.

10.3.4 Notwithstanding anything contained in this chapter, transfers which are at employees' own request will be subject to the following terms and conditions:

- (a) Transfer Grant and Transfer Advance will not be paid.
- (b) All other transfer benefits will, however, be applicable.

10.3.5 Persons appointed as Trainees or Apprentices against open advertisement will be governed by the Rules on their entitlements as notified from time to time. Transfer benefits, as above, will **also** be applicable to them as per the lowest pay point in Grade E1.

10.4 Joining Time on Transfers:

Joining time, as under, is admissible whether the employees are transferred while on duty at their earlier place of posting or on leave.

10.4.1 Journey Time

| Mode of Journey | Journey Time |
|--|---|
| | |
| Rail | 1 day for each 800 Kms or part thereof subject to a minimum of one day. |
| Road (when travel by train is not customary) | 1 day for each 300 Kms or part thereof subject to a minimum of one day. |
| Air | Actual time subject to a minimum of one day. |

In exceptional cases, joining time as normally admissible may be extended by Head of the Division depending upon the merit of each case.

No joining time is admissible in the case of local transfers whether these are Inter-Unit or Intra-Unit.

10.4.2 Preparation Time

In addition to the joining time, all transferees are entitled to 3 days preparation time including Sundays and other holidays.

10.4.3 Admissibility of Pay during Joining Time

During joining time, an employee is entitled to draw such pay and allowances as he would have drawn if he had continued in his old post or pay and allowances which he will draw on assuming charge of the new post, whichever is less.

10.4.4 Journey by Rail:

Employees and members of their families shall be entitled to travel by the same class of accommodation as applicable in case of tour and will be entitled to the following:

| | |
|--|------------------|
| For Employees | 1 Rail Fare |
| For Husband/Wife dependent parents each | 1 Rail Fare |
| For each dependent child, brother, sister of 12 years and above | 1 Rail Fare |
| For each dependent child / brother / sister below 12 years but above 5 years | 1 Half Rail Fare |

11. Entitlement of TA for joining duty on fresh Appointment:

11.1 Air/rail fare and baggage Expense as admissible under this rule according to the grade and pay offered in AYCL will be paid to Executives of E2 and above only.

11.2 Other Employees

They will be paid train fare for self and members of their family as per the entitled class governing the grade and pay offered in AYCL. Provided that, where a fresh appointee who has availed himself of the benefit of these provisions, resigns within one year of his joining duty in AYCL, he will be liable to refund the amount paid to him by way of TA, baggage Expense, fare etc.

12. Entitlement for training/refresher courses at outstations

12.1 Classification of Courses:

Training/refresher courses are classified into the following categories depending upon whether:

- a) Training Fee includes cost of boarding and lodging
- b) Training Fee does not include cost of boarding or lodging but accommodation is provided at nominal rates
- c) Training Fee includes lodging charges or lodging is provided free of cost
- d) Employees make their own arrangements for lodging and boarding

12.2 Entitlement for courses upto 90 days:

The entitlement for DA etc. will be as under:

- a) In the cases falling under 12.1(a) above, the employees will be paid DA at 25% of rate specified under Col. 3 or 4 under Rule 6.3 of these Rules, as the case may be.
- b) In the cases of 12.1(b) above, DA will be paid at 60% of the rate specified under Col. 3 or

4 under rule 6.3 of these rules, as the case may be. In addition, reimbursement for accommodation at actual will be made.

- c) In the cases of 12.1(c) above, DA will be paid at 50% of the rate specified under Col.4 under rules 6.3 of these rules, as the case may be.
- d) In the cases of 12.1 (d) above, Composite DA as admissible under TA Rules will be paid, as the case may be.

NOTE: The employees participating in the local residential programmes where the boarding and lodging is compulsory and is provided free will also be entitled to DA as per rates indicated in Clause (a) above.

12.3 Entitlement for courses above 90 days duration:

In cases where the training/refreshers course is for a period of more than 90 days, the entitlement will be governed as per Rule 12.2 above for the first 90 days. As regards the period beyond 90 days except in the cases covered by Rule 12.1 (a) DA will be paid at half the rates referred to in Rule 12.2 above. However, in respect of cases covered under 12.1 (a) and in cases of reimbursement for accommodation the provisions of Rule 12.2 will continue to be applicable even for the period beyond 90 days.

NOTE: The above provisions will not apply to employees sponsored for courses/training programmes, which lead to acquiring of additional qualifications.

Annexure-I

Baggage Allowance on Transfer

The entitlement for Baggage Allowance at various levels for transfer resulting in out station posting with dislocation of residence are as under:

Carriage:

Actual freight charges subject to the following ceiling:

| <u>Level</u> | <u>By Steamer/Train</u> | <u>By Road</u> |
|-------------------------------|---|----------------|
| E7 and above | 6000 kg by 4-wheeler wagon, goods train or double container. | Rs. 50 / km. |
| E1 – E6 | 6000 kg by 4-wheeler wagon, goods train, or single container. | Rs. 50 / km. |
| NuS, E0/MT/GET/TMT/DET | 3,000 kg | Rs. 25 / km. |
| Other employees | 1,500 kg | Rs. 15 / km. |

In the event of transport by passenger train, reimbursement of actual freight charges will be limited to amount chargeable for loads given against "Goods Train".

In addition, the employee will be also be entitled to the cost of transport of his/her conveyance (Motor Car, Motor Cycle or Scooter provided the same is necessary for performing his duties).

In case where both husband and wife are employees of the Company and are transferred from old station to the same new station either at the same time or within six months, the transfer benefits will be admissible only to one of them as per the entitlement of transfer.

एण्ड्रू यूल एण्ड
कम्पनी लिमिटेड
(भारत सरकार का उद्यम)

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आण्ड्रू ইউন আণ্ড
কোম্পানী লিমিটেড
(ভারত সরকারের একটি সংস্থা)

**Extract of the minutes of the 249th meeting of the Board of Directors of
Andrew Yule & Co. Ltd. held through Video Conferencing (VC)
on Wednesday, 30th March, 2022**

B-7 AMENDMENT PROPOSED TO BE MADE IN THE CONDUCT, DISCIPLINE & APPEAL RULES; PURCHASE PROCEDURE; TRAVELLING & DAILY EXPENSE RULES AND RECRUITMENT & PROMOTION POLICY OF THE COMPANY:

The Board noted that power point presentations were made by the executive in regard to the following policies:

- The Conduct, Discipline and Appeal Rules
- Purchase Procedure
- Travelling and Daily Expense Rules
- Recruitment and Promotion Policy

The policy numbers b) and c) were placed before the Audit Committee and policy numbers a) and d) were placed before the Nomination and Remuneration Committee. The respective committees after detailed discussions on the contents as presented, suggested certain modifications which were again incorporated in the proposed policies.

The summary of proposed changes is summarized herein below:

- In the Conduct, Discipline and Appeal Rules, the changes as suggested by the Nomination and Remuneration Committee are placed herein below:

- All the definition should be arranged in alphabetical order
- Under Rule 3: Definition
 - 'Appointing Authority' added under 'Definition' at Sl. (k)
 - 'Schedule' added under "Definition' at Sl. (m)
- Under Rule 5: Misconduct
 - One additional clause inserted at Sl. (22) in respect of obtaining donations, etc., from persons having official dealings with the company.

- In the Purchase Procedure, the changes are suggested by the Audit Committee are placed herein below:

| Page No | Clause No | Proposed to Committee | Committee recommended |
|----------|-----------|-----------------------|--|
| 13 to 15 | 4.0 | Enlistment Procedure | Empanelment Procedure (As per the recommendation, the words 'Enlisted' and 'Enlistment' have been changed |

| | | | |
|--------------------|--|--|--|
| | | | to 'Empaneled' and 'Empanelment', respectively) |
| 17, 24, 27, 34, 36 | 6.01, 6.02, 6.03, 6.08.4, 6.11, 15.00, 19.00 (2) & (5) | | As per the recommendations, the words 'Enlisted' and 'Enlistment' have been changed to 'Empaneled' and 'Empanelment', respectively |
| 39 to 41 | Annexure - I | Enlistment Form | Empanelment Form (As per the recommendations, the words 'Enlisted' and 'Enlistment' have been changed to 'Empaneled' and 'Empanelment', respectively) |
| 25 | 6.08.5 (I) (g) | Further a limited or open tender which results in only one effective offer shall be treated as a single tender enquiry situation, with relevant powers of approval, etc. | Further a limited or open tender which results in only one resultant offer shall be treated as a single tender enquiry situation, with relevant powers of approval, etc. |
| 27, 28 | 6.12 | For value of goods and services above Rs. 15,000/- and upto Rs. 50,000/-, Unit Purchase Committee members shall recommend to the Unit Head based on the market search of the product and price. All such purchases shall be recorded in the format enclosed and approval of Unit Head / Functional Director to be taken before proceeding for procurement. | For value of goods and services above Rs. 15,000/- and upto Rs. 50,000/-, Unit Purchase Committee members shall recommend to the Unit Head based on the market search of the product and price. All such purchases shall be recorded in the format enclosed and approval of Divisional Head / Functional Director to be taken before proceeding for procurement. |
| 47 to 54 | Annexure - IV | | List of 358 Items Reserved for Purchase from Micro and Small Enterprises is included. |

c) In the Travelling and Daily Expense Rules, the changes as suggested by the Audit Committee are placed herein below:

- Clause no. 3.1.3 (F)
Usage of Personal Vehicle for official purposes
Text added under (A) and (B) in the 3rd column - "Concerned Department/Unit Head should approve such usage provided official vehicle is not available"
- Clause no. 3.4
Minor changes in text along with insertion of the word 'empaneled' before travel agents.
- Clause no. 10.1.1
(a) - Transfer Grant - where the place of posting is more than 100 km from present place of work, the entitlement shall be as follows:

"80% of the basic pay shall be admissible for executives in all categories. 100% of the basic pay shall be admissible for all grades of NUS as well as for all employees below NUS."

• Annexure-I

New table inserted under the title 'Carriage' as per entitlements of Government employees

'Packing and Forwarding' clause has been removed as it is already been included under the Composite Transfer Grant.

d) In the Recruitment and Promotion Policy of the Company, the changes as suggested by the Nomination and Remuneration Committee are placed herein below:

- 1) As advised by the Committee, separate sheet with justification for modification of sanctioned strength is being forwarded.
- 2) In clause 5(A)(i), necessary changes for submission of advance requisition for filling up the vacancy is included.
- 3) In clause 5(A)(iii), necessary correction in text is made for better clarity.
- 4) In Clause 5(B)(iii), period of engagement incorporated for contractual employees.
- 5) In Clause No 9(D)(i), as suggested by the committee, independent directors' participation in DPC is removed.
- 6) In Clause 11(A)(v) & (vi), as advised by the Committee members, recommendation of functional director and approval of CMD is included in case of transfer.

After detailed deliberations on the matter and based on the recommendations of the Audit Committee and Nomination and Remuneration Committee, the Board approved the proposals and passed the following resolutions:

"RESOLVED THAT -

- i. the Conduct, Discipline and Appeal Rules of the Company, as amended, be and is hereby approved and a copy of the amended rules be serially numbered as 05/2021-22 and signed by the Chairman for the purpose of the identification. The effective date of implementation is 1st April, 2022.
- ii. the Purchase Procedure of the Company, as amended, be and is hereby approved and a copy of the amended Purchase Procedure be serially numbered as 06/2021-22 and signed by the Chairman for the purpose of the identification. The effective date of implementation is 1st April, 2022.
- iii. the Travelling and Daily Expense Rules of the Company, as amended, be and is hereby approved and a copy of the amended rules be serially numbered as 07/2021-22 and signed by the Chairman for the purpose of the identification. The effective date of implementation is 1st April, 2022.
- iv. the Recruitment and Promotion Policy of the Company, as amended, be and is hereby approved and a copy of the amended policy be serially

numbered as 08/2021-22 and signed by the Chairman for the purpose of the identification. The effective date of implementation is 1st April, 2022.

The Company Secretary be and is hereby authorized to take necessary action in this regard.

Certified True Copy
Andrew Yule & Co. Ltd.


(Sucharita Das)
Company Secretary

एण्ड्रू यूल एण्ड
कम्पनी लिमिटेड
(भारत सरकार का उद्यम)

ANDREW YULE & COMPANY LIMITED

(A GOVERNMENT OF INDIA ENTERPRISE)

'YULE HOUSE', 8, DR. RAJENDRA PRASAD SARANI, KOLKATA-700 001
POST BOX : 150, TELEPHONE : 2242-8210, 2242-8550, FAX : 91-033-2242-9770
Website : www.andrewyule.com E-mail : com.sec@andrewyule.com
CIN No. L63090WB1919GOI003229

आण्ड्रू इडन आण्ड
कॉम्पनी लिमिटेड
(भारत सरकार के एक संस्था)

Extract of the Minutes of the 257th meeting of the Board of Directors of Andrew Yule & Co. Ltd. held through Video Conferencing System (VC) on Monday, 14th August, 2023

B-10 APPROVAL FOR AMENDMENTS PROPOSED TO BE MADE IN THE TRAVELLING & DAILY EXPENSE RULES OF THE COMPANY:

The Board noted that the Travelling and Daily Expense Rules of the Company which was revised by the Board in its 249th meeting held on 30th March, 2022 needs the following amendments for reasons mentioned below:

- CMD and Functional Directors hold positions, which have highest level of functional importance in terms of decision-making, authority and responsibility in running the business of the Company. Hence their eligibility / entitlement under various heads of the Travelling and Daily Expense Rules needs upward revision, which in some cases was made equal to entitlements of lower Grades (viz. E6 / E8) due to oversight.
- Executive Director level (Grade E8) is another important and highest position below the Board level and as such have more functional importance in terms of heading Business Verticals, decision-making and running the Operations with due authority and responsibility. Hence entitlements in this Grade should not be equated to the entitlements of a lower Grade (viz. E6 to E7) which has been the case in some entitlements as per the existing Rules.
- In view of the above reasons, the following entitlements are inserted / added in respective Paragraphs of the Travelling and Daily Expense Rules as given below:

I. Inclusion made in Para 4 Table: Lodging charges for stay in Hotels:

| Sl. No. | Employee Category | Lodging Charges subject to maximum of (Rs Per Day) | | | Remarks on Amendments |
|---------|-------------------------|--|----------------------------|-----------------|--------------------------|
| | | Ahmedabad / Kolkata / Chennai & Hyderabad | Mumbai / Delhi / Bangaluru | At other Places | |
| 1 | 2 | 3 | 4 | 5 | |
| 1. | CMD / Directors | At Actual | At Actual | At Actual | Unchanged |
| 2. | Executive Director (E8) | 8000.00 | 9000.00 | 80% of Col (3) | Slab added |
| 3. | E6 to E7 | 6000.00 | 7000.00 | 80% of Col (3) | Earlier was for E6 to E8 |
| 4. | E4 to E5 | 4000.00 | 5000.00 | 80% of Col (3) | Unchanged |
| 5. | E1 to E3 | 3000.00 | 4000.00 | 80% of Col (3) | |
| 6. | EO/ NUS/ DET/ TMT | 2000.00 | 2500.00 | 80% of Col (3) | |
| 7. | Unionized | 1200.00 | 1500.00 | 80% of Col (3) | |

II. Inclusion made in Para 6.3 Table: Rates of Daily Allowance:

| Grade | DA for Food and Incidentals while staying at Transit Flats/ Guest House / Hotels | | Composite DA for Lodging and Incidentals for stay other than Hotels / Guest House / Transit Flat | | Remarks on Amendments |
|--------------------------------|--|--------------|--|--------------|--------------------------|
| | Mumbai, Delhi, Chennai, Kolkata, Hyderabad & Bangalore | Other Places | Mumbai, Delhi, Chennai, Kolkata, Hyderabad & Bangalore | Other Places | |
| | (1) | (2) | (3) | (4) | |
| CMD & Directors | 5000.00 | 4000.00 | 7500.00 | 6000.00 | Slab added |
| Executive Director (E8) | 3000.00 | 2500.00 | 4500.00 | 3750.00 | Slab added |
| E6 to E7 | 1500.00 | 1200.00 | 2250.00 | 1800.00 | Earlier was for E6 to E8 |
| E4 to E5 | 1200.00 | 1000.00 | 1800.00 | 1500.00 | Unchanged |
| E1 to E3 | 1000.00 | 900.00 | 1500.00 | 1350.00 | |
| E0/ NUS/ DET/ TMT | 800.00 | 700.00 | 1200.00 | 1050.00 | |
| Unionized | 600.00 | 500.00 | 900.00 | 750.00 | |

III. Inclusion made in Para 7.7 Table: Out of Pocket Expenses:

| Category of Employee | Entitlement | Remarks on Amendments |
|--------------------------------|------------------|---------------------------------|
| CMD & Directors | Rs 1000/- | Slab added |
| Executive Director (E8) | Rs 600/- | Slab added |
| E6 to E7 | Rs 200/- | Earlier was for E6 to E8 |
| E4 to E5 | Rs 150/- | Unchanged |
| E1 to E3 | Rs 100/- | |
| E0/NUS/DET/TMT | Rs 80/- | |
| Unionized | Rs 50/- | |

Note amended: This is in addition to other allowances/reimbursement of expenses mentioned above and shall be admissible for each day of the tour to cover all other incidental expenses with part of the day entitlement as follows:

| | |
|--|--|
| For less than 6 hrs | 1/4 th of the full day amount |
| For 6 hrs and more but less than 12 hrs | Half of the full day amount |
| For 12 hrs and above | Full day amount |


IV. Inclusion made in Para 7.8 Table: Conveyance Charges at Outstations:

For Local Transportation by road at outstations while on tour, conveyance charges per day will be reimbursed at actual, subject to the ceilings:

| | Mumbai, Delhi, Chennai, Kolkata, Hyderabad & Bangaluru | At other Places | Remarks on Amendments |
|--------------------------------|--|------------------|--|
| Normal entitlement ceiling: | | | |
| CMD & Directors | At Actual | At Actual | Slab added |
| Executive Director (E8) | Rs 2000/- | Rs 1700/- | Slab added |
| For NUS, E0 to E7 | Rs 1200/- | Rs 1000/- | Earlier was for NUS, E0 and above and for Unionized Staff |
| For Unionized Staff | Rs 600/- | Rs 500/- | |

On consideration of the matter, the Board, based on recommendation of the Audit Committee, approved the above-mentioned proposed amendments in the Travelling & Daily Expense Rules of the Company which will be effective from August 15, 2023.

Certified True Copy
Andrew Yule & Co. Ltd.


(Sucharita Das)
Company Secretary

एण्ड्रू यूल एण्ड
कम्पनी लिमिटेड
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आयुडू इडुल आणु
कॉम्पनी लिमिटेड
(भारत सरकार के एक संस्था)

Extract of the minutes of the 260th meeting of the Board of Directors of Andrew Yule & Co. Ltd. held at Fazal Chamber, 1st Floor, Core-8, Scope Complex, 7 Lodhi Road, New Delhi – 110003 on Tuesday, 13th February, 2024

B-16 REVERTING BACK TO THE OLD RATES OF DAILY ALLOWANCE AND OUT OF POCKET EXPENSES ENTITLEMENT FOR CMD, WHOLE-TIME DIRECTORS AND EXECUTIVE DIRECTORS OF THE COMPANY AS AN AUSTERITY MEASURE:

The Board noted that in terms of the approval accorded by the Board of Directors of the Company at its 257th meeting held on 14th August, 2023, the rates of Daily Allowance and Out of Pocket Expenses for CMD, Whole-time Directors and Executive Directors were revised by the Board at its 249th meeting held on 30th March, 2022.

The pre-revised and revised rates were as follows:

(A) Pre-revised Rates of Daily Allowance as per Clause 6.3. of existing Travelling and Daily Expense Rules of the Company:

(In Rs.)

| Grade | DA for Food and Incidentals while staying at Transit Flats/Guest House/Hotels. | | Composite DA for Lodging and Incidentals for stay other than Hotels/Guest House/Transit Flat. | |
|------------|--|--------------|---|--------------|
| | Mumbai, Delhi, Chennai, Kolkata, Hyderabad & Bangalore | Other Places | Mumbai, Delhi, Chennai, Kolkata, Hyderabad & Bangalore. | Other Places |
| | (1) | (2) | (3) | (4) |
| E6 & above | 1500 | 1200 | 2250 | 1800 |

(B) Revised Rates of Daily Allowance:

(In Rs.)

| Grade | DA for Food and Incidentals while staying at Transit Flats/Guest House/Hotels. | | Composite DA for Lodging and Incidentals for stay other than Hotels/Guest House/Transit Flat. | |
|-------------------------|--|--------------|---|--------------|
| | Mumbai, Delhi, Chennai, Kolkata, Hyderabad & Bangalore | Other Places | Mumbai, Delhi, Chennai, Kolkata, Hyderabad & Bangalore. | Other Places |
| | (1) | (2) | (3) | (4) |
| CMD & Directors | 5000 | 4000 | 7500 | 6000 |
| Executive Director (E8) | 3000 | 2500 | 4500 | 3750 |
| E6 to E7 | 1500 | 1200 | 2250 | 1800 |

(C) Pre-revised Rates of Out-of-Pocket Expenses as per Clause 7.7. of existing Travelling and Daily Expense Rules of the Company:

(In Rs.)

| Category of Employee | Entitlement |
|----------------------|-------------|
| E6 & above | 200 |

(D) Revised Rates of Out of Pocket Expenses:

(In Rs.)

| Category of Employee | Entitlement |
|-------------------------|-------------|
| CMD & Directors | 1000 |
| Executive Director (E8) | 600 |
| E6 to E7 | 200 |

Considering the acute financial constraints being faced by the Company at that juncture, it was proposed that the rates of Daily Allowance and Out of Pocket Expenses entitlement of CMD, Whole-time Directors and Executive Directors be reverted back to the pre-revised level as stipulated in the following Table "A" (Daily Allowance) and Table "C" (Out of Pocket Expenses) as an austerity measure with immediate effect:

Clause 6.3. Rates of Daily Allowance

(In Rs.)

| Grade | DA for Food and Incidentals while staying at Transit Flats/Guest House/Hotels. | | Composite DA for Lodging and Incidentals for stay other than Hotels/Guest House/Transit Flat. | |
|------------|--|--------------|---|--------------|
| | Mumbai, Delhi, Chennai, Kolkata, Hyderabad & Bangalore | Other Places | Mumbai, Delhi, Chennai, Kolkata, Hyderabad & Bangalore. | Other Places |
| | (1) | (2) | (3) | (4) |
| E6 & above | 1500 | 1200 | 2250 | 1800 |

Clause 7.7. Rates of Out-of-Pocket Expenses

(In Rs.)

| Category of Employee | Entitlement |
|----------------------|-------------|
| E6 & above | 200 |

The Board, after detailed deliberation on the matter and based on the recommendation of the Audit Committee, approved the above-mentioned proposal with immediate effect in the existing clause nos. 6.3. and 7.7. of the Travelling and Daily Expense Rules of the Company.

One of the GOI Nominee Directors advised to review other PSU's Travelling and Daily Expense Rules and place it before the Board for information.

Certified True Copy
Andrew Yule & Co. Ltd.


(Sucharita Das)
Company Secretary