Annexure-A

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Permission Certificate in Lieu of Para 26(6) of the EPF Scheme, 1952

This certificate is being issued to the employees complying with the requirement mandated vide EPFO circular No. Pension/2022/56259/16541 dated 20" February, 2023 for online submission of Joint Option Form provided in EPFO website. As per clause 6 (vii) of this circular, employees are required for submit the proof of remittance of employer's share in Provident Fund on higher wages exceeding the prevalent wage ceiling of 5,000/6,500 and proof of joint option under Para 26(6) of EPF Scheme duly verified by the employer.

M/s Telecommunications Consultants India Ltd. is an exempted establishment u/s 17(1)(a) of the EPF & MP Act, 1952 w.e.f 01/05/1987 vide exemption order dated 05.04.2011. The Provident Fund Rules of the Exempted Trust had been approved by the EPFO Authority. Pursuant to the Rules of the Provident Fund (TCIL EPF Trust), we would like to submit that Rule 10 and Rule 11 (w.r.t Contribution) deals with the Members Contribution and Employer's Contribution

Under Rule 10 (a) Members Contribution:

The contribution payable by the employee under these Rules shall be @ 12% of his Basic Pay + DA retaining allowances if any, with effect from his date of joining.

Under Rule 11 (a) Employer Contribution:

The contribution shall be calculated to fund a sum equal to the total of the member's compulsory contribution under Rule 10(a) hereinbefore.

The establishment has been complying with the Rule 10 and Rule-11 of the Trust, and provident fund contribution of the members at 12%/10% (Before 22nd sep-1997) of actual wages have been deducted from their Wages / Salaries and credited to the member's individual PF account. Further, the Employer's contribution at 12%/10% on actual wages / salaries also been credited for Provident Fund along with members contribution under Rule 11(a) of the Trust, by which, we have been complying with the Rule 26(6) of the Provident Fund Scheme, 1952.

As per the said Provident Fund Rule 10 and Rule-11 of the Trust, the permission has already been granted through the Provident Fund Rules of the Trust for contributing on actual wages / salary. It is also evident that our establishment (Employer) is also contributing on full wages / salary, and required administrative (or) inspection charges are being deposited with EPFO Authority, since then and the Trust accounts were being audited by the EPFO from time to time. Under these circumstances, the provisions

of Para 26(6) of the EPF Scheme, 1952 have been complied with by the establishment. A copy of extract of Rule10 (a) & Rule11 (a) of "PF Trust Rules" is annexed, with this certificate.

Even otherwise, it is being further hereby declared and undertaken by the Employer/Telecommunications Consultant India Limited on behalf of both, employee (Who are opting for higher pension on actual salary/wages under EPS-1995, as permitted by the Hon'ble Supreme court of India vide judgement dated 04.11.2022) and employer/establishment, that if the EPFO/RPFC desires any specific joint request in writing under Paragraph 26(6) of the scheme, the same shall be complied with.

For TCIL EPF Trust

PF (Secretary)

Provided that a frash nomina for shall be made by the member on his mamage and any nomination made before such mamage shall be deemed to be invalid.

- (c) If at the time of making a nomination the member has no family, the nomination may be in favour of any person or persons but if the member subsequently acquired a family, such nomination shall forthwith be deemed to be invalid and the member shall make afresh nomination in favour of one or more person belonging to his family.
- (d) A nomination may at any time be modified by a member after giving a written notice of his intention of doing so, in the form at Annexure 'D'. If the nominee predecesses the member, the interest of the nominee shall revert to the member, who may make a fresh nomination in respect of such interest.
- (e) Where the nomination is wholly or partly in favour of a minor, the member may, for the purposes of this rule appoint a major person of his family, as defined in clause (g) of rule 2, to be the guardian of the minor nominee in the event of the member predesessing the nominee and the guardian so appointed.

Provided that where there is 10 major person in the -amily, the member may at his discretion, appoint any other parson to be a guardian of the minor nominee.

(f) A nomination or its modification shall take effect to the extent that it is valid on the date on which it is received by the Board of Trustees.

Rule 10. Contribution of Members:-

- (a) Every member shall subscribe to the Fund every month a sum equal to 12% of the total of his monthly basic pay, D.A and retaining allowance, if any, with effect from 22nd September, 1997.
- (b) Every member contributing to the Provident fund under sub-rule (a) herein may, if so desires, contribute voluntarily to the provident fund an amount exceeding 12% of his basic pay and D.A. A member desiring to contribute to the Provident Fund an amount exceeding 12% of his basic pay and DA per month shall submit an application in the form set rule first test. Annexure 'E'. A member who is permitted to curribute to the provident in an amount exceeding 12% of his total monthly unlike pay and D.A. shall be allowed to change the rate of voluntary contribution on his applying for such

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change in contribution, only at intervals of a minimum period of one year. Such a change in the rate by way of valuntary or 'ribution shall only be given effect to from the beginning of an accounting period the fund.

Explanation: The torm D.A. shall include the cash value of food concession and retaining alto sence, if any.

- (c) Each monthly contribution to the Fund shall be calculated to the nearest ruped that is 50 paise or more shall be counted as the next higher rupee and any fraction of a rupee less than 50 paise shall be ignored.
- (d) The esti. shall every month deduct from the empluments of the member, such sum as may be required under sub-rule(a) and (b) herein and shall transfer every month not later than 15th of the following month to the Board of Trustees. The money so deducted shall be credited to the member's individual account.
- (e) No subscription shall be recovered from an employee for such period as he is absent from duties without pay.

Pute 11. Employer's contribution to " a fund:-

- a) The employer shall not later than the fifteenth day of the succeeding month, in respect of each of the members of the fund, pay to the trustees as employers contribution to the Fund a sum equal to the total of the member's compulsory contribution under Rule 10(a) hereinbefore.
- b) From and out of the contribution payable by the employer each month under Rule 11 above, a part of contribution representing 8.33% of the Employees pay shall be remitted by the employer to the Employee's Pension Fund within 15 days of the close of every month by a separate bank draft of cheque on account of Employee's Pension Fund contribution in such manner as may be specified in this behalf by the Regional Provident Fund Commissioner. The cost of the remittance, if any, shall be borne by the employer. Provided that where the pay of the member exceeds Rs.6500/- per month the contribution payable by the employer be limited to the amount on his pay of Rs.6500/- only. The balance of employer's contribution after the remittance of contribution to the Employees' Pension Fund stapple and the table to make any contribution in respect of the voluntary contribution. If any, made by the

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member to the provident fund under Rule 10(a) t -reinbefore.

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