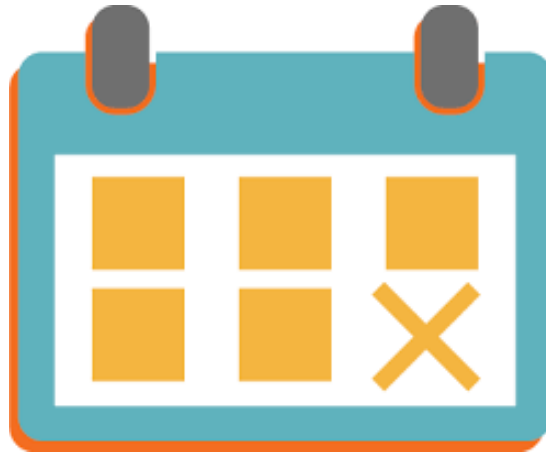


LEAVE AND HOLIDAY POLICY



Version Control		
Version No	Date	Description
1.0	01-2026	Policy
1.1	11-082026	Half Day Leave addition

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1. OBJECTIVE:

The objective of the Leave Policy is to give provision to the MSRs to balance their personal as well as professional life and define the process to ensure the company can meet its professional obligation during the absence of the MSRs.

2. APPLICABILITY:

This policy is applicable to all MSRs.

3. POLICY GUIDELINES:

- I. The Holiday and Leave calendar year are **January to December**.
- II. Holidays will be decided by HR as per the applicability of State Government Laws.
- III. National Holidays (26th-Jan 15TH-Aug & 02nd-Oct) are applicable to the location except for essential services.
- IV. Every leave must be approved by the approving authority as per the approving matrix. (Point No.4)
- V. Any unauthorized absenteeism will not be accepted as per the policy, and the management can take necessary disciplinary action for the same.
- VI. MSRs must plan their leaves in advance with the proper handover of his/her work to a concerned team member to avoid any delay in deliverables during his/her absence. MSRs must have formal communication with the concerned team members and approving authorities about planned leaves.
- VII. An MSRs proceeding on leave on account of an urgent/unavoidable situation without applying for leave must apply and regularize the leaves within three days of his resumption of work after leave or before the payroll cutoff date i.e. 25th of the month whichever is earlier.
- VIII. For any Un-authorized Leave(s) without information, will be a loss of pay.
- IX. MSRs can avail themselves of 33 days Leaves (18 Days PL, 8 Days CL, 7 Days SL) on a pro-rata basis during the calendar year. If an MSRs exits the Group before the completion of the leave cycle period, the leave taken on a pro-rata basis will be deducted from his/her full and final settlement.
- X. MSRs under probation period (6 months from joining date) are eligible for Sick Leave (SL) and Casual Leaves (CL) based on prior approvals & consent of the approving authority concerned.

4. LEAVE APPLICATION AND APPROVING AUTHORITY MATRIX:

MSRS (LEAVE SEEKER)	SUPERVISOR/REPORTING MANAGER (APPROVING AUTHORITY)
MSRs must plan their leaves in advance to ensure his/her professional commitment is not hampered in their absence.	State managers/ Regional managers must approve the Leave(s) in advance and must ensure professional commitments/deliverables are not hampered in the absence of Leave seeker.

5. TYPES OF LEAVES:

The following types of Leaves are based on applicability and entitlement.

LEAVE TYPES	APPLICABILITY AND ENTITLEMENT
Privilege Leave (PL)	PL are applicable to Confirmed MSR.
Sick Leave (SL)	SL are applicable to all MSRs, Please Note: SL is not applicable to those MSRs who are covered under ESIC.
Casual Leave (CL)	CL are applicable to all MSRs,
Maternity Leave (ML)	ML is applicable to Women MSRs
Half Day Leave	Applicable to all MSRs.
Trainee Leave (TL)	TL leave is applicable to Trainees (Diploma/Graduate/Works Trainees).

5.1 PRIVILEGE LEAVE (PL)



GUIDELINES:

- Confirmed MSRs of the Group are entitled for maximum 18 days PL per annum. PL are calculated based on 1.5 days per month during a calendar year.
- PL will be credited to the MSRs leave account at the beginning of the calendar year for previous year. In case an MSRs joins the company in the middle of the calendar year, then the entitled earned leaves will be calculated on a pro-rata basis, from the joining date to December 31 of the same year.
- Privilege Leave can be taken either before or after a weekly day off or a holiday. However, it is not allowed to combine both a prefix and a suffix of Privilege Leave with a weekly day off or holiday; if this happens, those days will be considered continuous leave.
- Extension of PL after the planned and approved PL period will not be allowed and any such absence in conjunction with the PL period will be treated as LWP (Leave without Pay). However, such extension requirement will be treated separately based on approval of the Management.
- PL may accumulate a maximum of 60 days (inclusive of current year entitlement), and more than 60 days will be encashed based on the existing (Basic+DA) salary of the MSRs.
- In the event of resignation, if an MSRs does not give the prior requisite notice of leaving the company as per his/her terms and conditions of employment/contract, the management shall have the sole discretion to adjust his credited privilege leave against the said notice period.
- At the time of the MSRs exit from employment for whatsoever reasons, the MSRs will get his leave encashed standing to his/her credit.

- h) In case the leave period is more than 3 days the MSRs are required to get the approval from his/her immediate supervisor at least 15 days prior to the leave period. The immediate supervisor has the sole discretion to sanction the leave.
- i) In case MSRs leaves the Group before 31st Dec, the calculated PL will be adjusted in the final settlement amount (Basic+DA).
- j) PL can't be availed during notice period and cannot be availed in combination with CL/SL.

5.2 SICK LEAVE (SL)



Guidelines:

- a) Probationer /Confirmed MSRs is entitled for a maximum of 7 days SL in a calendar year.
- b) SL can be accumulated maximum 30 Days during a calendar year, However SL cannot be encashed.
- c) To avail for 3 days or more of SL at a stretch, medical certificate from a certified medical practitioner (MBBS) is must.
- d) In case the SL period is less than 2 days, medical certificate is not required but MSRs must apply mentioning the reason for sickness with the approval of concerned approving authority or must be approved through the attendance management system.
- e) Incase weekly off or a paid holiday falls within or in between any approved Leaves, those days (weekly off/paid holiday) will not be considered as a leave day. That will be considered as paid day in line with the rules for Weekly off/ Paid holiday.
- f) This will not be applicable for long absenteeism, leave without pay and long leave cases like maternity leaves.
- g) SL cannot be availed in combination with CL/PL.
- h) MSRs covered under ESI Act,1948 will not be entitled for SL.
- i) Any wrong or fake sickness claimed by an MSRs will lead to serious disciplinary actions i.e. suspension or termination of service.

5.3 CASUAL LEAVE(CL)



Guidelines:

- a) Probationers/Confirmed MSRs of the Group are eligible for 8 (Eight) days Casual Leaves in a Calendar year to meet their personal emergencies.
- b) Casual Leave must be approved by approving authority concerned in the IMAST App.
- c) CL Cannot be availed in combination with PL & SL and CL Cannot be accumulated.
- d) CL can be either prefixed **OR** suffixed to Weekly off/Holiday. Both prefixing **AND** suffixing of CL to Weekly off/Holiday cannot be considered.
- e) CL will not be granted for more than 2 days at a stretch. And CL cannot be encashed at any time.
- f) Un-availed CL for Cadres: (Associates and Staffs) can be encashed @ Basic + DA.

5.4 MATERNITY LEAVE: (ML)



GUIDELINES:

- a) Women MSRs who have worked for 90 days before the date of pregnancy with the Group are eligible for Maternity Leave for 26 weeks (182 Days) (13 weeks pre & 13 weeks post-delivery).
- b) MSRs can adjust the pre- and post-leave period as per their convenience with proper certification of the doctor cannot exceed 182 days. e.g. MSRs can be available 8 weeks before and 18 weeks post-delivery. An MSRs covered under ESI Act will not get the same benefit. They will get the benefits as per ESI Act.
- c) Maternity Leave is applicable for up to two children only as per the obstetric history.
- d) To avail of Maternity Leave MSRs must produce a medical certificate from a certified doctor (MBBS) stating that she is required to go on leave for the said period. This certificate is mandatory.
- e) The above-mentioned certificate along with an application with the approval of the approving authority and Location HR Head is required.
- f) The concerned MSRs would be allowed to avail themselves of their PL in addition to their ML to enable them to be on leave in cases of complications or medical precautions etc., as might be advised by the concerned doctors. This will be a special condition and for which necessary medical documents & proofs should be submitted to the Location HR Head.
- g) Maternity leave for the purpose of this document is to be treated as a special leave to be availed during pregnancy – advanced stage and should not be considered a benefit for the purpose of compensating lack of earned leave balance.
- h) After availing ML and at the time of resuming duty, the MSRS must bring with her a fitness certificate and submit the same to the Location/Plant/Units HR Head.
- i) A woman MSRS who legally adopts a child below the age of three months or a commissioning mother shall be entitled to maternity benefits for a period of eight weeks from the date the child is handed over to the adopting mother or the commissioning mother.

5.5 PATERNITY LEAVE:

- a) Confirmed male MSRs are eligible for 5 days (continuously) of paternity leave within a month from the date of delivery of the newborn child (only for the first two children).
- b) The male MSRs can avail leave with prior information to the Supervisor.
- c) MSRs who are serving/resigned from service are not eligible for the same.

5.6 MISCARRIAGE LEAVE:



GUIDELINES:

- a) Married women MSRs of the Company are entitled to miscarriage leave for 15 days with wages/salary from the date of miscarriage.
- b) The application for miscarriage leave should be supported with a copy of the medical certificate from a registered medical practitioner (MBBS)
- c) This is applicable to up to two cases only based on the obstetric history.

5.7 HALF DAY LEAVE:



To meet personal emergency employees can avail half day leave with the proper approval from the concerned approving authorities based on the following guidelines.

- a) Half day leave provision is applicable only for Casual Leave (CL) and Sick Leave (SL).
- b) The Leave period will be either before or after the break hour of any shift.
- c) **Half Day Leave Meaning** – Total working hours is between 4 hours to 7 hours in any given day will be considered as Half Day Leave.

6. LEAVE FOR TRAINEE (TL)

Trainees (DET/GET/MT) are eligible for 15(Fifteen) days of leave during a calendar year. Trainees can either avail leave or encase existing Basic + DA. The Leaves are applicable on a pro-rata basis.

7. POLICY GOVERNANCE: This Policy is solely governed by the HR department.

8. EXCEPTION: Any exceptions/deviations in this policy should only be approved by **HR Head**.