

LEAVE POLICY

ID: YASH-HRO-001-P004

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Reference No.	YASH-HRO-001-P004	Version No.	6.1
Release Date	06-March-2025	Total Number of pages	14

Particulars	Designation	Name	Date
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Prepared by	Global Policy desk	Global Policy desk	06-March-2025
Reviewed by	YASH Corporate Team	YASH Corporate Team	06-March-2025
Approved by	CFO & Head HR	Dharmendra Jain	06-March-2025

Record of Revisions							
Seri al No	Versi on No	Relese Date	Section No	Description	Prepare d by	Reviewed by	Approve d by
1	2.0	14-Marc h-2011	NA	Revised Policy	HR Departm ent	Sangeeta Prasad, Payal Jain, Narasimha Rao Karri	Dharmen dra Jain
2	2.1	08-July-2 013	Cosmetic Changes	Revised Policy	HR Departm ent	Sangeeta Prasad, Payal Jain, Narasimha Rao Karri	Dharmen dra Jain
3	3.0	18-Sept ember-20 17	All Sections	Revised Policy	Richa Kashyap	Laveena Nabar Nidhi Singh Shilpi Gupta	Dharmen dra Jain

						Payal Jain	
4	3.1	01-September-2018	6.0,7.0,7.1,7.3,8.0,9.0 10.0	<ul style="list-style-type: none"> • Employee can avail BL/AL during Resignation mode • Added new leave type -International Travel Preparation Leave • Changes in Approval Workflow • Changes in Personal Leaves types minimum leave application 	Team HR	Corporate HR	Dharmendra Jain
5	3.2	22-November-2018	All Sections	Nomenclature changes from HRBP to HRPP	Team HR	Corporate HR	Dharmendra Jain
6	3.3	01-January-2019	7.1& 7.5	Clarity added on EL section & OH Entitlement resp.	Sonam Pandey	Laveena Nabar	Dharmendra Jain

7	3.4	01-July-2019	Section 7.4	Comp-off addition in 2 working days instead of monthly update	Sonam Pandey	Payal Jain Laveena Nabar	Dharmendra Jain
8	3.5	01-January-2020	NA	<ul style="list-style-type: none"> • EL accrual changed from monthly to quarterly, defined related guidelines linked to encashment & separation. • Addition of new leave type – vasectomy & Sabbatical • Bereavement leave extended for sibling as well as for employees on notice period • Workflow changes • CIL extended • Medical leave type removed. 	Payal Jain	YASH Corporate Team	Dharmendra Jain
9	3.6	18-April-2021	NA	- Addition of new leave type – Covid Leaves	Payal Jain	YASH Corporate Team	Dharmendra Jain

10	3.7	01-January-2022	NA	- Addition of Floating Optional Holiday	Team HR	YASH Corporate Team	Dharmendra Jain
11	4.0	01-April-2023	NA	- Employee Grade Upgradation	Chetan Choparia	YASH Corporate Team	Dharmendra Jain
12	5.0	01-January-2024	NA	<p>Updates in EL Accrual Metrics</p> <p>Updates in Optional Holiday entitlement</p>	Global Policy desk	YASH Corporate Team	Dharmendra Jain
13	6.0	24-December-2024	NA	<ul style="list-style-type: none"> • Updates in Optional Holiday entitlement related to year end changes 	Global Policy desk	YASH Corporate Team	Dharmendra Jain
14	6.0	01-January-2025	NA	<ul style="list-style-type: none"> • Cosmetic Changes • Clarity in Leave Encashment Clause • Leave Carry forward clause added 	Global Policy desk	YASH Corporate Team	Dharmendra Jain

15	6.1	06-March-2025	NA	<ul style="list-style-type: none">Backdated clause revised	Global Policy desk	YASH Corporate Team	Dharmendra Jain

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1.0 PURPOSE

Leave is time off from work granted to employees with an intention of providing rest, recuperation of health and for fulfilling the personal/social obligations. This Policy defines the guidelines & classification of various leave types, their accruals & the related procedures.

2.0 SCOPE

The policy applies to all permanent employees who are on rolls of YASH Technologies Pvt. Ltd. (YASH) except for Associate Trainee*(AT Grade).

*Associate Trainee (permanent and temporary) will get benefit for Earned Leaves only and no other leaves shall be applicable. Entitlement will be as per section 7.0.

3.0 OWNERSHIP / IMPLEMENTATION

The ownership & implementation of this policy lies with Human Resources (HR) Department. It will be effective from January 01, 2025 and will continue to be in force unless superseded by a revised policy. The HR Department reserves the right to amend, abrogate & reinstate the entire policy or any part of it at any time as & when it deems fit.

4.0 LEAVE YEAR

Leave accounting year is defined as per calendar year i.e. from January to December.

5.0 HOLIDAY CALENDAR

The company announces location-based holiday calendars for office locations in India. Every year HR Team publishes the holiday calendar in the month of December for next year.

1. Declared holidays will be limited to 10 working days in a calendar year which will be inclusive of national, regional & optional holidays.
2. Employees should refer the calendar as applicable to them as per their base location, business unit & work timings.
3. Employees working at any ODC (offshore Development Center) in India/Outside India other than their base location shall follow calendar applicable to their current location.
4. Employees working at client site or projects shall follow client's holiday calendar as applicable.

5. Whenever there is any change/modification in Holiday calendar applicable to an employee, s/he is responsible to request for change on Infogram (HRIS) to avoid discrepancy in attendance.
6. Employees following any other holiday calendar other than YTPL holiday calendar are not be eligible for OH & FOH.
7. Associates tagged to client Holiday calendar are eligible for Client OH (COH) if any, they shall not be able to avail the optional holiday offered by YTPL holiday calendar.
8. In a calendar year, an employee can choose 3 Optional holidays and 1 Floating Optional Holiday as per eligibility defined for a calendar year from the list mentioned below:

Criteria for accrual of OH (in a calendar year 2025)	OH Balance in leave card	FOH Balance in leave card	Total OH in leave card
Existing Employees & who have joined before 31- Mar- 25	3 OH	1 FOH	4 OH
DOJ- 1-Apr to 30-Jun	2 OH	1 FOH	3 OH
DOJ- 1-Jul to 30-Sepp	1 OH	1 FOH	2 OH
DOJ- 1- Oct to 31-Dec	0 OH	1 FOH	1 OH

Those who joined post 15-Dec-25, shall not be eligible for any OH or FOH for the year 2025.

6.0 LEAVE PROCESS

YASH promotes systematic practices for leave accrual, application, approval and cancellation through our Infogram (HRIS) system. Important points related to this are:

- Employees should plan their leaves as much in advance as possible (at least 15 days prior) & take approval of the Reporting Manager on Infogram (HRIS). Leave approval is based on business need & management discretion only.
- Backdated leave application has been restricted to the previous week's Monday (similar to the attendance regularization timeline). For Example, leave for 1st Sept 2025, can be applied till 12th Sept, 2025.
- Workflow for leave approval on Infogram (HRIS) depends upon the type of leave an employee is applying for, which is specified along with type of leave in further sections.
- Employees working at client site; will be required to take approval from client manager for leaves and attach approval of the same on Infogram (HRIS) for IRM to approve leaves.
- Leave Cancellation can be applied through Infogram (HRIS) for both approved as well as for leave pending for approval.

7.0 GENERAL LEAVE TYPES

Earned Leave, Accumulated Earned Leave (AEL), Comp-off (C-Off), Leave Without Pay (LWP), Optional Holiday, Transfer leave & International Travel Preparation Leave (ITPL) are categorized under the general leave types. All leave types can be applied for minimum 1 day and maximum as per the available balance.

Refer below matrix to understand entitlement, accrual timeline and rules related to availing and carry forward of these leave types.

***Note:** AT Grade (temporary) are not eligible for any leave carry forward or encashment.

7.1 Earned Leave (EL)

Employees are entitled to Earned Leave (EL) which includes all kinds of leave like Privilege Leave, Casual Leave, and Sick Leave. This leave type can be used by an employee for any kind of leave requirements to fulfill their personal, social obligations & for work-life balance.

Advance EL credit is for the convenience of the employee so that they can utilize the leaves when needed. However, for calculation purpose at the time of Full & Final (F&F) Settlement, monthly accrual will be considered as 2 leave for a confirmed and 1 for absorption/training/training cum probation.

As a good work life balance practice, YASH recommends an employee to take 5 days leaves in one go once in a year, out of the earned leave balance; if any and spend some time with family for vacation or any other purpose.

1. Credit Rules:

- EL will be credited on first working day of every quarter as an advance. For ex: For Jan-Mar quarter, leave will be credited on first working day of January month. New Joiners will get prorated credit on the date of their joining depending on the date they have joined as defined in below matrix.
- EL entitlement for a month is prorated based on number of paid days in the month. Paid Days: Paid days include working days, paid holiday, paid leave & weekends. For every 15 Leave without pay (LWP) 1 leave will be credited less in the next quarter
- EL entitlement is based on employee category i.e. Probation/Training/Training cum probation/Confirmed. Grade AT will be eligible for EL & other leaves only after their confirmation or as stated in the respective offer letter.
- Leave Accrual is not applicable when an employee is on Maternity Leave (ML), Miscarriage leave (MCL), Tubectomy leave (TL), Child Adoption Leave for females (CAL), Critical illness Paid or Unpaid (CIL) or Leave Without Pay (LWP)
- Leave credit will be as per below matrix:



2) Employee on Resignation:

- **No Accrual of EL:** When an employee resigns from the services of the company, he/ she will not be entitled for any accrual of EL from the date of resignation.
- **Recovery based on Advance leave Utilization:** In case resigned employee has utilized the advance leaves credited for the quarter, will be adjusted in the full & final settlement based on eligibility. Similarly; advance leaves will not be considered for encashment.
- **Recovery based on Carry Forward rule of 15:** For existing employees out of 24 leaves only 15 are carryforward to next year. Hence; only the leaves that can be carried forward would be en-cashed. If an employee leaves the organization in between, the encashable leaves would be calculated on pro rata basis as shown in below table and will be adjusted in F& F Settlement.
- Leave will be rounded off as less than 0.5 is 0, 0.5 is 0.5, more than 0.5 is 1.



7.2 Transfer Leave (TRL)

- In case of permanent base location change to another city of YASH due to business requirement (Order Transfer), an employee can avail this leave type.
- TRL should be availed within one month from effective date of transfer.

7.3 International Travel Preparation Leave (ITPL)

- In case of international business travel, an employee can avail International Travel Preparation Leave.
- It is recommended to take time-off from work only in case when travel is planned on working day and travel time coincide with work timings.

7.4 Compensatory Off (CO)

- If an employee is required to work for any business requirement on a declared national festival & holiday or weekly off day, he/ she will be eligible for Compensatory off (CO) in lieu of the same.
- Comp-off can't be accrued in advance.
- CO accrual will be calculated as following and will be subject to approval from IRM:

Number of hours worked	Entitlement
Up to 6 hours	0.5 Day
More than 6 hours	1 Day

- In case an employee is working at Client Location* his/her entitlement of CO will be based on approved timesheet from Client Manager.

- In case an employee is working from home on a weekend/holiday or taking part in walk-in's; his/her entitlement of CO will be based on approval from respective IRM & BUH approval.
- For CO accrual, information along with relevant approval should be shared by employee with Team YASH L&A-India. Approved CO will be added in leave balance within 2 working days.
- No backdated comp-offs will be considered which are older than 1 month.
- Only comp-off accrued during Notice period can be availed during notice period post resignation.

No Comp-off Eligibility:

1. Employees of grade E6 & above
2. Company events on week-off or for trainings (internal & External both)
3. If employee is following client work schedule which requires him/her to work for 6 days in a week

7.5 Leave Without Pay (LWP)

- Leave without Pay is not a leave option. However, it may be allowed to an employee only if there is an emergency and there is no leave balance in EL, AEL and Comp-off account.
- LWP can be availed for a maximum duration of 60 calendar days (i.e. 2 months) for some specific situations like prolonged sickness of self or immediate family member, advanced studies etc.
- Any period of leave without pay shall not qualify for any compensation (salary, incentive, bonus etc.)
- Holiday/Weekly-Off falling between LWP duration is considered as LWP only. For ex: If an employee has taken LWP for Friday and then on Monday, Sat-Sun (weekly off) is also considered as LWP.
- Leave availed due to any exigency during Notice Period will be considered as LWP.

7.6 Leave Carry Forward

- The Leave carry forward shall be performed for eligible grades from AT to E5 at the end of the calendar year.
- Associates may refer the table mentioned in Section 7.0 for carry forward rules.
- Grade as on 31st December, will be considered for the final calculation of the leave carry forwards. (No benefit of pro-rate leave will be granted in case of any grade change in the mid-year). For example – Associates promoting from E5 to E6, shall not be eligible for any leave carry forwards.

7.7 Leave Encashment

- Out of all leave types, EL & AEL are encashable for a confirmed employee only. Rest all leave types cannot be encashed.

- When a confirmed employee is separating from the company, EL and AEL balance will be encashed along with the F&F settlement as per matrix defined in section 7.1 (2).
- Earned Leave will be accumulated up to a maximum of 60 days across leave years in Accumulated Earned leave (AEL) a/c. In case AEL is more than 60 days it shall be encashed at the end of calendar year along with salary automatically.
- Employee of E6 grade & above are not eligible for encashment since year 2019. Any unutilized balance in AEL account at the end of year 2019 will be en-cashed at the time of Separation only. There will be no carry forward of Earned Leave (EL) to Accumulated earned leave (AEL) a/c and also no encashment on yearly basis
- In case of death of any employee, leaves will be encashed and payment will be made to the legal heir or nominee.
- Except and to the extent provided by law, no employee will be entitled for payment in lieu of leave after he/ she is terminated because of misconduct, absconding, termination, violation of any terms & conditions of employment and disciplinary action policy.
- Leave encashment will be done at the rate of last basic salary only. Existing tax rules will be applicable in case of payments towards encashment of leaves.

8.0 MATERNITY & OTHER RELATED LEAVE TYPES

The purpose of Maternity Leave (MTL) is to grant days off from work to a female employee for safe delivery and nurturing of their new born child. It can also be availed in case of any medical situation arising out of pregnancy like miscarriage or medical termination of pregnancy. The provision is in accordance with the Maternity Benefit Act 1961.



8.1 Maternity Leave (MTL)

Woman employees are eligible for 26 weeks (182 days) of maternity leave out of which not more than 8 weeks (56 days) shall precede the expected date of delivery (8 weeks before delivery & 18 weeks after delivery).

Any expectant women can avail maternity benefit leave from any day starting 8 weeks (56 days) before the expected date of delivery. However, it shall depend on the sole discretion of the expectant women as from when exactly she would like to start availing the maternity leave before the expected date of delivery.

Leave Entitlement beyond first 2 children: Employees having two surviving children, applying MTL for the third child or so on, shall be entitled to 84 days (12 weeks) of paid maternity leave. Also, employee can avail maternity benefit leave from any day starting 6 weeks before the expected date of delivery.

For availing Leave: Women employees are advised to inform their manager and BUH; 3 months in advance before the expected due date for delivery so that work may be planned

accordingly. An original certificate (softcopy) from a qualified obstetrician/ gynaecologist duly signed and stamped, specifying the expected date of delivery needs to be attached on HRIS while applying for MTL.

Notification of child birth: The expectant women shall arrange to intimate the HRPP about the exact date of birth of her child. To regularize the MTL, she also needs to submit Birth certificate of the child once her leaves are over.

Death during Maternity: If a Woman employee dies during her delivery or during the period immediately following the date of her delivery, leaving behind in either case the child, maternity benefit shall be paid as per the legal norms to legal hires. If child also dies during the said period, then, for the days up to and including the date of the death of the child, woman will be entitled for the maternity benefit.

Forfeiture of maternity benefit: If the Woman employee works in any establishment after she has been permitted by her employer to absent herself for any period during Maternity Leave, employer shall forfeit her claim to the maternity benefit for such period.

MTL cannot be suffixed with any other leave type like EL/ AEL or Comp-off.

8.2 Tubectomy Leave (TL)

Up to a maximum period of 2 weeks (14 days) of continuous leave will be granted in case of tubectomy operation starting from the date of such event.

8.3 Miscarriage/Medical Termination (MCL)

In case of miscarriage/medical termination of pregnancy; a woman employee will be entitled to six weeks (42 days) of continuous Leave immediately following the day of miscarriage/ medical termination of pregnancy.

A women associate may apply for less number of leaves as well as required and prescribed by the registered gynecologist depending upon the condition & case and submit such certificate while applying for leave.

8.4 Surrogacy Leave (SL)

Commissioning mother; a biological mother who uses her egg to create an embryo planted in any other woman shall be entitled for maternity benefit for a period of 12 weeks (84 days) from the date when the child is handed over to the commissioning mother.

8.5 Child Adoption Leave (CAL)

Female employee who legally adopts a child below the age of three months shall be entitled for maternity benefit for a period of 12 weeks (84 days) from the date when the child is handed over to the adopting mother

Necessary documents issued by the licensed adoption agency should be submitted while applying for this leave

Licensed adoption agency is the agency which is listed by the state government and recognized by CARA (Central Adoption Resources Agency*)

9.0 PERSONAL LEAVES

Personal leaves are provided to employees for some special occasions when they can spend time with their family thereby maintaining work life balance. All these leaves are non-encashable and can be availed only for the specific instance/occasion and can be applied for minimum 1 day (except BL/AL) and maximum as per the Entitlement. These leaves will get lapsed if not availed within the defined timeline.



9.1 Birthday or Anniversary Leave

- Birthday or Anniversary Leave can be availed by the employee on his actual date of birth (DOB) i.e. date of celebration if different from date of birth as per records.
- In case actual DOB (Date of celebration) is different from DOB or Date of Marriage as per records, employee need to raise a ticket on Infogram Ticketing Tool regarding the same and get it changed on Infogram (HRIS) to avoid last minute hassle while applying for leave.
- Once the employee has availed the benefit of birthday leave on actual or on official DOB, it will consider being the same for every year.
- This 1-day leave can be taken either on your birthday or wedding anniversary.
- If birthday & marriage anniversary coincides, employee can take only 1 full day in consideration to this account on that day.
- If Birthday Or marriage anniversary already consumed for one occasion then leave balance will not be available for another occasion in the same year.
- If birthday/marriage anniversary falls on declared holiday/weekend leave cannot be availed

9.2 Marriage Leave (MRL)

Marriage Leave is provided to grant the employee time off from work for their wedding preparations and celebrations.

Total leave duration including MRL suffixed or prefixed with other leave type (EL/ AEL/ CO/ LWP) should not exceed 2 weeks. Any exception to this i.e. any excess leaves will be subject to SRM approval.

9.3 Bereavement Leave (BR)

The purpose of Bereavement Leave is to grant an additional time off to an employee to enable him/ her to bear the grief of loss of a family member.

Family members for this leave type are Parents, Parents in Law, Spouse, Kids & sibling. Employee should add family details in the dependent tab of Employee file at Infogram.

This leave is to be availed in continuation within one month from the date of such instance.

9.4 Paternity Leave (PTL)

The purpose of Paternity Leave is to provide male employees time off from work during the pre-& postnatal stage of their new born child or in case of adopting a child.

Employee availing PTL should provide the birth certificate or adoption related documents (as applicable/asked by HR Team) of new born child within one month of availing this leave.

The leave cannot be utilized in parts & to be utilized within one month from the date of birth of child.

Paternity leave can be applied for first two living children only.

It can be prefixed or suffixed with any other leave type/ weekends/ holidays.

9.5 Sabbatical Leave (SBL)

1) Purpose & Request:

The purpose of this leave is to provide employees time off from work while pursuing higher education and full-time courses and feel secure of the continuity of the employment.

Employee will need to apply at least 3 months in advance for this leave type.

Employees who will complete 5 years of continuous service in the organisation (group of companies) is eligible for this leave type.

Employee will need to provide Proof of Admission while applying for this leave.

While an employee request for sabbatical understands that after completion of the course, company at its discretion may change the role and location for the job.

This leave type is unpaid and non-encashable.

2) While on Sabbatical:

Not Eligible for Salary, PF, Pension, Gratuity, Medical, leave accruals or any other benefit from the start date of the leave.

Employee can't join any other company on full time basis. In case of employment at any other company except internship where prior consent & NOC (No Objection Certificate) from YASH is taken, company at its discretion can discontinue the employment without any obligation of notice from company side as well as issuance of employment certificate.

3) Resignation while on Sabbatical:

In case an employee doesn't join back post sabbatical, Last working day (LWD) will be last day of work prior to availing sabbatical.

In case an employee resign during sabbatical, needs to complete the process as per Employee Separation Policy

Before moving on sabbatical leave, employee will need to handover company assets and take no dues for all departments

All claims etc. has to be applied before LWD.

4) Resuming Services Back with the company:

Employee may need to contact organization back for joining at least 1 month in advance from course completion date. In case company is unable to contact or if employee also doesn't contact organization before completion date of course for expected DOJ, company will assume this as voluntary termination of services and will close the accounts accordingly.

Employee will need to send e-mail to HRPP, BUH & L & A team with expected date of joining & also submit the certificate for successful completion of the course.
Company shall confirm on the confirmed DOJ before the end date of leave and also on the role and location change if any.
Once an employee joins back, all the benefits will be restored for the employee.

10.0 MEDICAL & RELATED LEAVE TYPES

These leaves are provisioned for employees to take care of their health & well-being. All these leaves are occurrence-based leaves which can be availed in specific scenarios and upon submission of relevant documents. These leaves are non-encashable.



10.1 Vasectomy (VTL)

- It is a benefit granted to employees which can be availed if the employee gets the vasectomy procedure done.
- Relevant documents (discharge summary for hospitalization, final bill from hospital, and medical certificate from the treating doctor) should be submitted to while applying for this leave on Infogram.

10.2 Critical Illness Leave (CIL)

- The provision of critical illness leave is for helping an employee suffering from a critical illness, to get adequate time off from work to recover from the prolonged illness.
- All the following diseases will be considered as Critical Illness for this leave type: Cancer, End Stage Renal Failure, Multiple Sclerosis, Major Organ Transplant, Heart Valve Replacement, Coronary Artery Bypass Graft / Angioplasty (PTCA), Stroke excluding transient ischemic attack (TIA), Paralysis, Myocardial Infarction Brain surgery.
- Few conditions where nature of disease is critical like dengue, typhoid, surgery of an organ etc and where employee is unable to come to office as advised by registered practitioner can also apply for these leaves only if no other leave balance is available for up to 15 days. Certificate defining the reason and reports needs to be mandatorily submit for applying this leave type.
- YASH may get the certificate and report attestify from YASH's empanelled Dr. team before approving these leaves.
- Employee, if diagnosed with Critical illness should arrange to submit the required medical documents as following: Medical reports, treating doctor's certificate with the inference and advice, prescriptions; while applying for this leave.
- For availing these leaves, the employee should first completely utilise his/ her EL/ AEL/ CO balance and then avail the CIL.
- CIL can be further suffixed with CIL (Unpaid) such that the total leave period is not exceeding beyond 6 months (3 month paid CIL + 3 months unpaid CIL).
- In case of fake representation of certificates and reports, company may take disciplinary action against the employee up to and including termination from the services of the company.

11.0 LEAVE ELIGIBILITY IN RESIGNED STATUS

Leave Types	Eligibility for Application in Resigned Status
Birthday Leave/ Anniversary Leave	Yes
Optional Holiday	Yes
Comp-Off (Accrued During Notice)	Yes
Bereavement Leave	Yes; however, notice period will be extended by those no. of days.
LWP	Yes; however, notice period will be extended by those no. of days.

12.0 REPORT SUGGESTIONS & QUERIES

Thank you for your cooperation. We believe an employee is the biggest asset for the company. Therefore; your suggestions & queries are most welcome. This will help us in making the policies more employees friendly. Should you have any suggestions & queries please e-mail at corphr.india@yash.com.

