Leave Policy

General Overview of Leave policy:

Employees, across all industries in Goa, India, are entitled to a certain number of leaves per year aside from the holidays and days off. In units covered under The Factories Act, three types of leaves are generally followed namely earned leave, sick leave and casual leave which an employee can avail without loss of pay.

- Casual leave.
- Sick leave
- Privilege leave

Eligibility-

All regular employees are entitled to leave as per the standard leave policy.

How it works -

Commencement of Leave Period is calendar year i.e. 1st January to 31st December every year.

Employee need to apply for each leave and take approval except in cases where approval could not be taken in advance usually for casual or sick leaves.

Grant of leave shall depend upon the policies of the workplace and is at the discretion of the manager/management.

There is no set rule for which leave to be approved and not approved. Employer can refuse the leave application, if not satisfied with the reason of leave. It depends from reason to reason, manager to manager.

Prorate means in proportion. For new joiner & resigned employees one gets pro-rated leaves. So if one works half a year, one is entitled to just half of leaves.

Types of leaves:

1. Casual Leave (7-CL)

Casual Leave (CL) are granted for certain unforeseen situation or were you are required to go for one or two days leaves to attend to personal matters and not for vacation.

Casual leave can be obtained strictly maximum to 3 days in a month. In such cases the person has to take the permission in advance.

- Casual Leave can be taken for minimum 0.5 to maximum 3 days. In case of more than 3 days leave, it should be taken as Earned/Privileged Leave. If taking 3 leaves together need to apply before.
- There are no casual leave carry-forwards. At the closing day of year any unused Casual Leaves will lapse automatically.
- Casual leave is not encashable. At the end of the year unused Casual Leaves lapse automatically.
- Cannot be appended with Earned/Privileged Leave or Sick Leave
- For new joiner or person who has resigned Casual leaves are on Pro rata basis. If you have joined during the middle of the year say Jul 1, your casual leave will half (prorated) from the date you start employment through December 31 of that calendar year.

2. Sick Leave/Medical Leave: (7-SL)

Sick leave is the leave that an employee can avail when he is out of work due to illness.

- Sick Leave can be taken for minimum 0.5 to maximum 7 days (paid).
- There are no sick leave carry-forwards or encashment. At the end of calendar year any available sick leave will lapse automatically.
- For all absences exceeding 2 or 3 days, usually medical certificate needs to be enclosed.
- Sick Leave can be appended with Earned Leave.
- For new joiner & resigned employees one gets pro-rated sick leave.

3. <u>Earned Leave or Privilege leave:</u>

For every 20 working days 1 EL (should work min 240 days) -

Privilege leave is provided for planned long leaves for the purpose of travel, vacation etc.

- One day PL/EL leave is credited to employees leave account for every twenty working days provided an employee is on continuous service. Here Continuous service is defined as an employee should work at least for 240 days out of 360 days, or in case he/she joined in middle of the calendar year it should be 2/3rd of days.
- An employee may apply in writing to the Company not less than 7 full working days before the date of availing his leave, to allow all the leave which he is entitled as per standard norms provided that the number of instalments for taking leave shall not exceed 3 times during a period of 12 months. (Maximum 3 times in a year allowed.)
- If you have joined during the middle of the year, your earned leave will be pro-rated from the date you start employment through December 31 of that calendar year.

- For employees who resign, their leaves entitlement would be calculated pro rata i.e. till their last day of work. Any excess leave taken would be adjusted in Full & Final Settlement.
- If you are unable to use all of your accrued Earned Leave during a calendar year, you may elect to carry forward any accrued but unused Earned leave into the next calendar year, subject to the maximum leave of 45 days.
- The formula used for calculation of Encashable Leaves is Encashable Amount = Monthly Gross / 26* Encashable Leave.
- Leave Encashment during service is fully taxable in all cases.

4. Other leaves:

Apart from these, there are others paid, unpaid or half-paid leaves like Study Leave, Bereavement Leave and Leave for Voting will be at the organization's discretion.

5. Maternity Leave

Maternity Leave is covered by Maternity Benefit Act. Those who are covered under ESIC Act are entitled for all benefits under ESIC Act. (Including Leave, Medical expenses, medical bonus etc.)

- Female employees are entitled to a maximum of 26 weeks (180 days) paid maternity leave. Six weeks leave has to be taken after the actual date of delivery However, a woman with already two or more children is entitled to 12 weeks' maternity leave
- A woman worker is entitled to maternity benefit only if she has worked at least 80 days in an establishment in the 12 months prior to her expected date of delivery
- In case of miscarriage or medical termination of pregnancy, an employee is entitled to six weeks of paid maternity leave.
- Employees are also entitled to one additional month of paid leave in case of complications arising related to pregnancy, delivery, premature birth, miscarriage, medical termination or a tubectomy operation (two weeks in this case)
- No pregnant woman can, on a request made by her in this behalf, be required by her employer to do any work (during 10 weeks before her expected delivery) which is of an arduous nature or which involves long hours of standing, or which in any way is likely to interfere with her pregnancy or the normal development of the fetus, or is likely to cause her miscarriage or otherwise to adversely affect her health.

Work from home: Employers may allow Eligible Employees to work from home on a
case to case basis depending on the nature of work. The conditions governing such
work from home may be mutually agreed between the employer and the employee

6. Paternity leave:

Paternity leave is unpaid leave given to a male employee when a child is born, duration of the leave is at the sole discretion of the management.

7. Leave without pay:

If person does not have any unused leave and the situation wants him to take the leave, the leave is granted by the Company as loss of pay or which may be adjusted against the future leave or as a special case depending on management discretion.

<u>Casual leave cannot be clubbed with any other leave but Sick Leave and Privilege leave can be clubbed together.</u>

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Director Date:1st April 2022