

5.4 Leaves Policy

The aim of this policy is to outline the eligibility and guidelines for employees regarding their leave. The Scope of this policy is applicable on all the employees of Mahmood Group of Companies.

Leaves Entitlement of Permanent Employees

All permanent (Confirmed) employees of Management, and Non-Management Staff Cadres will be entitled to 32 legal leaves in a year.

5.4.1 Casual Leave

An employee, on being confirmed as a permanent employee, may be granted Casual Leave of absence with pay, not exceeding ten (**10**) days in a Calendar year.

- Casual Leave shall not be granted for more than two days in a month.
- Casual Leave shall not be accumulated and balance un-availed Leave shall lapse automatically at the end of the Calendar year.
- Encashment of un-availed casual leaves is not allowed.
- Casual Leave shall not be combined or sandwiched with public holidays or Sundays, otherwise it will be considered a two-three days absence respectively.
- Any absence which is not pre-approved by immediate supervisor will not be considered as leave in any case and shall be deducted from monthly pay.
- Employees on probation can take a maximum of 1 leave per month which upon their confirmation shall be balanced with their casual leaves.
- In special cases and to compensate the employees of outstation residences, management can allow an employee to apply for 4 days accumulated casual leave after 2 Months regular attendance.

5.4.2 Sick Leave:

Sick Leave may be granted to a permanent employee for a period of eight **(8)** days in a fiscal year.

- Sick Leave applied shall be accompanied by a certificate from a Registered Medical Practitioner.
- Sick Leave shall not be combined or sandwiched with public holiday or Sunday. Any such Leave availed on a working day shall be treated as off day unless accompanied by a Medical Certificate from Registered Medical Practitioner.
- Un-availed Sick Leave cannot be accumulated.
- Un-availed Sick Leave shall not be en-cashed.
- In case of prolonged sickness; when all the Sick Leaves have been availed:
 - a. Casual leaves at employee's credit may be granted at the discretion of the Management.
 - b. Special Sick Leave without pay may be granted for a maximum of 60 days at the sole discretion of the Management.

5.4.3 Annual Leave / Earned Leave

The permanent employees of all management and non-management grades at Mahmood Group of Companies are allowed an annual leave for **14 days** for their personal recreation. Annual leaves can only be taken with 1-month prior approval from Concerned department Head and Concerned Director for head office employees. For any business unit employee 1-month prior approval will be required from concerned Department head and Concerned Unit Director.

Annual Leaves maximum 14 can be carried forward to next year and cannot exceed from 28.

No leave encashment allowed in organization.

Submission of Annual Leave plan of concerned department head will submit to HR department at the start of fiscal year July).

5.4.4 Study Leave

The permanent employees of all management and non-management grades at Mahmood Group of Companies are allowed leave for **14 days** for their education exams. Study leaves can only be taken with 1-month prior approval from concerned department Head and Concerned Director for head office employees. For any business unit employee 1-month prior approval will be required from concerned Department head and Concerned Unit Director.

- Respective employee will be bound to share result of exam with HR for record purpose.
- In case that particular employee couldn't pass the exams then these study leaves will be adjusted with his/ her annual leaves.
- Educational degree program must be professional degree (affiliated with professional body only).
- Distance learning degree program such as Virtual University Degree Program or AIOU Degree Program even general degree programs from general universities are not included in this.

5.4.5 Umra / Hajj Leave

The permanent employees of all management and non-management grades at Mahmood Group of Companies are allowed leave for Hajj / Umra as per below guidelines

- Paid Hajj leaves shall not exceed 21 days allowed once during a tenure of ten years.
- Paid Umra leaves of 12 days once during a tenure of five years.
- If an employee plans to exceed the time period mentioned he is required to take prior approval from the respective Director.
- For all the exceeding leaves, deduction will be made from annual leave balance and in case the balance is insufficient the days will be considered as leave without pay (LWOP).
- The procedure to apply this type of leave shall be same as for other leaves.
- In both the cases, employee needs to submit document of proof (i.e. air tickets, hotel bookings etc.) to the HR Department prior to the leave approval

5.4.6 Maternity Leaves

All female management & non-management staff are entitled for maternity leaves.

- Maximum maternity leaves are 90 days.
- 2 month's prior approval is mandatory.
- Maternity leaves would be paid and can only be avail 2 times in whole service.
- Earned leaves can be adjusted with maternity leaves.

5.4.7 Paternity Leaves

All male management staff are entitled for paid paternity leaves.

- Maximum paternity leaves are 3 days.
- 1 month's prior approval is mandatory.
- Paternity leaves would be paid and can only be avail 2 times in whole service.
- Earned leaves can be adjusted with paternity leaves. .

5.4.8 Bereavement Leaves

The policy cares about management employee's wellbeing in traumatic situation due to immediate family member's death or child miscarriage of female employee or wife of male employee. We at MG, concern about emotional, mental and physical health needs of our staff hence employee will be allowed for bereavement leave as per below guidelines

- Maximum paid bereavement leaves are 3 days.
- Bereavement leaves would be paid and can only be avail 2 times in whole service.
- Earned leaves can be adjusted with bereavement leaves.

5.4.9 Compensatory Leaves (CPL)

The concept of CPL is to provide leave in compensation of an announced public holiday or a non-working day.

- It is applicable to all those employees who are not entitled for overtime pay.
- CPL will apply only when an employee has worked for at least 6 hours in day on an announced public holiday or a non-working day.
- This rule is applicable where the Manager has requested the employee to work on a non-working day (i.e. closing, physical audits, special assignment crossing deadlines etc.).
- The leave should be availed within 45 days of its accrual or it will lapse.
- The CPL shall not be adjusted against any leave taken in the past.
- This type of leave is not encashable for Non-Management staff only.

5.4.10 Menstrual Leaves

All female management staff are entitled for paid menstrual leave with below guidelines

- 12 menstrual leaves per year. (1 per month only)
- 1 day's prior approval is mandatory.
- Keeping in cultural barriers, we named this leave as **work from home**.

5.4.11 Half Day Leave

Mahmood Group of Companies employees are allowed at the discretion of the Immediate Supervisor to avail half leave (up to 4 hours leave). Employee must fill the Leave Application Form available with the HR Rep. stating the reason for short leave. A maximum of two (2) half day leaves are allowed in a month; where two half leaves will be considered as one full casual leave.

5.4.12 Short Leave

Mahmood Group of Companies are allowed at the discretion of the Immediate Supervisor to avail short leave (up to 2 hours leave). Employee must fill the Leave Application Form available with the HR Rep. stating the reason for short leave.

A maximum of two (2) short leaves are allowed in a month; where two short leaves will be considered as one full casual leave.

5.4.13 Leave without Pay

A leave without pay may be granted in special cases if all the granted leaves may be exhausted. The management will decide such sanctions on case-to-case basis.

Continuity of Service

Absence from duty by an employee even for one day without authorized (pre-approved) leave shall entail a break in the continuity of service and shall dis-entitle an employee from annual allowed leave for that day. Contradiction in this regard may be on the sole discretion of management.

General Guidelines for all types of leaves:

- On case-to-case basis, with approval of management, the casual leaves can be accumulated in sick leaves, but the sick leaves cannot be accumulated in casual leaves.
- If any employee who wants to avail more than two types of leaves in a month, can only avail on a discretionary decision of management.
- All staff leaves must be recommended by immediate supervisor and approved by Department Team Lead.
- An un-approved off day is not deducted from leave entitlement, it is considered as an absent and is deducted from monthly salary and restrict continuity of service.
- Subsequent to the tendering of resignation by an employee, he/she shall cease to avail any type of Leave (except Annual leaves) in order to ensure smooth transition of handing/ taking over the responsibilities.

- A Leave year is defined as a financial year as per company practice (July-June).
- If the employee is going on leave and off day(s)/holidays comes in between these leaves, then the off days /holidays that comes in between these leaves will be also considered as leave days.

Leave Entitlement of Contract Employees & MTO

Contractual and MTO employees are awarded monthly one (1) day as paid leave entitlement which can be en-cashed at the end of service / contract if un-availed. Contract employees' leaves cannot be carried forward into next month.

Note: This policy can be amended or revised at the discretion of management.