



Human Resource Policy -Attendance and Leave

Effective Date: 01 Aug 2025

Policy Owner: Human Resources Department

Reviewed By: Vivian Heng

Next Review Date: 31 Jul 2026

1. Purpose

This policy outlines expectations for employee attendance and punctuality and defines leave entitlements in accordance with DG Packaging's operational standards and Singapore's Employment Act.

2. Scope

Applies to all full-time, part-time, contract, and temporary employees across all departments and operational locations.

3. Attendance & Punctuality

- Employees must report to work based on their designated reporting time.
- Repeated instances of tardiness — defined as lateness exceeding ten (10) minutes without valid reason or prior approval — that cumulatively affect expected working hours over the course of a calendar month may result in disciplinary action.
- Habitual tardiness will invoke progressive disciplinary action:
 - First month (3 instances): Verbal warning
 - Second month (3 instances): First written warning
 - Third month (3 instances): Final written warning
 - Fourth month (3 instances): Dismissal
- All absences must be promptly communicated to the manager and HR representative.
- Unauthorized absence may lead to salary deductions and/or further disciplinary measures.

4. Working Hours

- The official workweek is 44 hours, structured as:
 - Monday–Friday: 9:00 AM – 6:00 PM (includes 1-hour lunch)
 - Alternate Saturdays: 9:00 AM – 12:30 PM
- Specific departments may follow assigned start times (e.g. 8:30 AM or 10:00 AM), as communicated by managers.
- Departmental Practice: Actual Saturday attendance may vary across departments based on managerial discretion. Some teams may be rostered for once-a-month coverage or follow alternative arrangements approved by their department heads.



- Employee Notification: Regardless of departmental practice, the formal shift schedule remains alternate Saturdays. All staff are officially informed and expected to comply with this schedule, unless otherwise instructed in writing by their manager.
- All employees are expected to adhere to their designated working hours.
- Time recording is mandatory for all employees and must be performed through the designated method based on their assigned work location: – Facial recognition system – HRM clock-in system – Manual punch card machine (as directed by department heads). Proxy clock-ins, tampering, or misuse of any recording system will result in disciplinary action.

5. Annual Leave

Confirmed employees shall be entitled to annual leave as follows:

- General Staff:
 - 10 days upon confirmation
 - Increase by 1 day per completed year of service, capped at 14 days
- Management Roles (Managers who report directly to GM & above):
 - 14 days upon confirmation
 - Increase by 1 day per completed year of service, capped at 18 days

Notes:

- Leave is prorated in the first year
- Maximum of 14 days may be carried forward to the next calendar year
- Leave beyond entitlement will require approval and be treated as unpaid leave

5.1 Leave Encashment

Unused annual leave may be encashed under the following circumstance:

- Upon resignation or termination, if leave has not been utilized

The encashment amount will be calculated using the daily rate formula recommended by the Ministry of Manpower (MOM):

$$(12 \times \text{Monthly Basic Pay}) \div (52 \times 5.25 \text{ days})$$

Leave encashment is treated as additional wages and is subject to:

- CPF contributions, in accordance with CPF Board guidelines
- Taxable income, as defined by the Inland Revenue Authority of Singapore (IRAS)

DG Packaging encourages employees to take their annual leave for rest and recovery. Excessive accumulation may be reviewed periodically to support workforce well-being and operational sustainability.



6. Public Holidays

- Employees are entitled to 11 paid public holidays annually, as gazetted by the Government of Singapore or as advised by its respective Ministries
- If required to work on a holiday:
 - An additional day's salary at basic rate, on top of their public holiday pay, or
 - A day off in lieu, subject to management approval

6.1 Public Holiday Falling on a Saturday – Rotational Shift

DG Packaging adopts a rotational Saturday work schedule across departments. To ensure compliance with the Employment Act and maintain operational consistency, the following policy applies when a gazetted public holiday falls on a Saturday:

- Staff Scheduled to Work on the Public Holiday Saturday (e.g. Group A)
 - Will not be required to work on the public holiday
 - Will receive their full monthly salary with no deduction
 - No additional day off in lieu will be granted, as the public holiday benefit is fulfilled by the paid day off
- Staff Not Scheduled to Work on the Public Holiday Saturday (e.g. Group B)
 - Saturday is treated as a non-working day
 - In accordance with MOM guidelines, they are entitled to a day off in lieu
 - DG Packaging will standardize this entitlement by designating the next scheduled Saturday off as the employee's day off in lieu
 - As a result, the employee will not be required to work on that following Saturday
- Shift Continuity
 - The rotational schedule will phase forward after the public holiday
 - The group originally scheduled to work on the public holiday Saturday (Group A) will resume their rotation on the next working Saturday
 - This approach ensures fairness, compliance, and operational clarity across all departments

7. Sick Leave / Hospitalisation Leave

- In line with MOM guidelines:
 - 14 days outpatient sick leave
 - 60 days hospitalisation leave, inclusive of outpatient days
- Entitlement scales by months of service:



| Months of Service Completed | Outpatient Sick Leave | Hospitalisation Leave |
|-----------------------------|-----------------------|-----------------------|
| 3 months | 5 days | 15 days |
| 4 months | 8 days | 30 days |
| 5 months | 11 days | 45 days |
| 6 months and above | 14 days | 60 days |

- Medical certificates must be submitted within 48 hours of absence
- Hospitalisation leave includes outpatient days and applies even without overnight admission if certified by a hospital doctor

7.1 Sickness During Leave Periods

- Employees who fall sick on a rest day, public holiday, non-working day, or while on unpaid leave are not eligible for paid sick leave on those days, as they are not scheduled workdays.
- If an employee falls sick during annual leave, they may request to convert the affected days to paid sick leave, provided:
 - A valid medical certificate is submitted
 - Approval is granted by the line manager and HR

This ensures leave records remain accurate and that sick leave entitlements are fairly applied in accordance with MOM's special situations policy.

8. Maternity, Paternity & Shared Parental Leave

Employees who have completed at least 3 months of continuous service are eligible for maternity, paternity, and shared parental leave entitlements, subject to meeting the relevant criteria under Singapore's Employment Act and Child Development Co-Savings Act.

8.1 Maternity Leave

- Entitlement:
 - 16 weeks of Government-Paid Maternity Leave (GPML) for Singapore citizen births
 - 12 weeks for PR/foreign staff under the Employment Act
- Applicable to:
 - All biological and adoptive mothers, including unmarried mothers
- Documents Required:
 - Birth certificate, citizenship documents, and leave declaration forms

8.2 Paternity Leave

- Entitlement:



- 4 weeks of Government-Paid Paternity Leave (GPPL) for eligible fathers
- Applicable to:
 - Biological fathers who are lawfully married to the child's mother between conception and birth, or within 12 months after birth
 - ~~X~~ Unmarried fathers who never marry the child's mother may not be eligible under current legislation
- Documents Required:
 - Marriage certificate, birth certificate, leave declaration forms

8.3 Shared Parental Leave (SPL)

- Entitlement:
 - Up to 6 weeks (and increasing to 10 weeks in April 2026) transferable from the mother's maternity entitlement
- Applicable to:
 - Fathers who are lawfully married to the child's mother
 - ~~X~~ Not applicable to unmarried fathers unless they subsequently marry the mother
- Documents Required:
 - Marriage certificate, birth certificate, SPL declaration form

Important Note: Marital status does not affect maternity leave eligibility. However, unmarried fathers may be excluded from paternity and shared parental leave unless they meet the lawful marriage conditions outlined in the Child Development Co-Savings Act.

9. Childcare & Other Leave

Employees who have completed at least 3 months of continuous service are entitled to the following childcare leave benefits, subject to eligibility:

9.1 Childcare Leave (Singapore Citizen Children under 7)

- Entitlement: 6 days per calendar year
- Applicable to: All working parents, including unmarried mothers and eligible unmarried fathers
- Conditions:
 - Child must be a Singapore Citizen
 - Employee must be the biological or legal parent

9.2 Childcare Leave (Non-Citizen Children under 7)

- Entitlement: 2 days per calendar year
- Applicable to: All working parents

9.3 Enhanced Childcare Leave (Singapore Citizen Children aged 7–12)



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- Entitlement: 2 days per calendar year
 - Applicable to: All working parents, including unmarried mothers and eligible unmarried fathers

All childcare leave applications must be submitted in advance, with supporting documents (e.g. birth certificate, citizenship proof) where applicable. Leave is not transferable, not encashable, and cannot offset termination notice.

Important Note: Unmarried mothers are fully eligible for childcare leave. Unmarried fathers may be excluded if they were not lawfully married to the child's mother at the time of conception and either parent was married to someone else. Eligibility is subject to MOM guidelines under the Child Development Co-Savings Act. Supporting documentation may be required during application.

10. Unpaid Infant Care Leave

Employees who have completed at least 3 months of continuous service are entitled to 6 days of unpaid infant care leave per calendar year, until the child turns 2 years of age, subject to the following conditions:

Eligibility:

- Child is below 2 years old
- Child (including adopted or stepchild) is a Singapore Citizen
- Employee must be the biological or legal parent, including:
 - Unmarried mothers — fully eligible
 - Unmarried fathers — may be excluded if he and the child's mother were not lawfully married at the time of conception, and either parent was married to someone else

Eligibility is governed under the Child Development Co-Savings Act. Supporting documentation may be required during application.

11. Compassionate Leave

Confirmed employees are entitled to 3 working days of paid compassionate leave per demise, upon the passing of an immediate family member, defined as:

- Parents
- Grandparents (maternal & paternal)
- Spouse
- Parents-in-law

- Children
- Siblings

Conditions:



- Leave must be taken in a consecutive block period, unless otherwise approved by HR
- A death certificate or equivalent supporting document must be attached to the Leave Application Form
- This leave is a company-provided benefit and is not governed by statutory entitlement under the Employment Act

12. National Service Leave

All male employees who are Singapore Citizens or Permanent Residents with NS liability shall be granted time off and leave of absence when required to perform National Service duties, including Annual In-Camp Training (ICT), mobilisation, or routine reporting. Employees must notify their manager immediately upon receiving reporting orders and submit a copy to HR.

13. Advance / Unpaid Leave

Advance or unpaid leave may be granted at the discretion of the Company, only when the employee has exhausted all paid annual leave entitlements.

Approval will be based on the following considerations:

- Validity and urgency of the reason for leave
- Employee's length of service
- Overall performance record and conduct
- Operational impact on the team or department

Unpaid leave is a non-statutory benefit and is not governed under the Employment Act. All requests must be submitted in advance to their manager and formal approval must be obtained from the manager and HR.

Important Note: All approved unpaid leave will result in corresponding salary deductions, calculated as outlined in Section 3 of the Company's Compensation & Benefit Policy. This ensures consistency and fairness in payroll practices.

14. Birthday & Family Care Leave

Confirmed employees are entitled to the following **non-statutory leave benefits**, granted on a **calendar-year basis** as part of DG Packaging's commitment to employee well-being. These leave types are not governed by statutory entitlement under the Employment Act.

14.1 Birthday Leave

- Entitlement: 1 day of paid leave per calendar year
- Eligibility: Granted upon confirmation of employment
- Usage: Recommended to be taken on the employee's actual birthday
- Conditions:
 - Must be consumed within the same calendar year
 - Cannot be carried forward, encashed, or used to offset termination notice
 - Employees confirmed between October and December will begin entitlement from 1 January of the following calendar year

14.2 Family Care Leave

- Entitlement: 1 day of paid leave per calendar year



- Eligibility: Granted upon confirmation of employment
- Purpose: Intended to support family bonding or caregiving needs
- Conditions:
 - Must be consumed within the same calendar year
 - Cannot be carried forward, encashed, or used to offset termination notice
 - Employees confirmed between October and December will begin entitlement from 1 January of the following calendar year

14.3 Confirmation-Based Entitlement Table

| Confirmation Month | Suggested Entitlement |
|--------------------|--|
| Jan–Jun | Full entitlement (1 day Birthday Leave + 1 day Family Care Leave) |
| Jul–Sep | 1 day Family Care Leave; Birthday Leave only if birthday is upcoming |
| Oct–Dec | Entitlement deferred to next calendar year (starts 1 Jan) |

Note: These entitlements are not cumulative and cannot be carried forward from the previous year.

15. Leave Application Process

- Submit requests via Million HRM system, prior to leave dates
- Emergency leave must be followed by documentation
- Leave during notice period requires management approval