

Attendance and Leave Policy (India)

HR-PO702, Ver. 3.5

Table of Contents

1. OBJECTIVE	3
2. SCOPE.....	3
3. ACRONYMS AND DEFINITIONS	3
4. MAINTAINING ATTENDANCE RECORDS AND LOSS OF PAY	3
5. HOLIDAYS	4
5.1 OPTIONAL HOLIDAY.....	4
5.2 LONG SERVICE HOLIDAYS	5
6. LEAVE	5
6.1 EARNED LEAVE	5
6.2 LEAVE ENCASHMENT.....	6
6.3 GIFT A LEAVE	6
6.4 PATERNITY LEAVE	7
6.5 BEREAVEMENT LEAVE	7
6.6 HOSPITALIZATION LEAVE.....	7
6.7 MATERNITY LEAVE.....	8
6.8 LEAVE FOR CHILD ADOPTION/CHILD BIRTH THROUGH SURROGACY	9
7. AVAILING LEAVE	11
8. LEAVE WITHOUT PAY	11
9. GENERAL PROVISIONS	11
10. POLICY REVIEW.....	12
11. AMENDMENT HISTORY	13
12. ANNEXURE - MATERNITY LEAVE (AMENDED) FAQs	14

1. OBJECTIVE

The document outlines the Company's policy relating to attendance and leave as applicable to associates based in India.

2. SCOPE

The attendance provisions contained herein will be applicable to all associates in India including associates deputed to India and the leave provisions will be applicable to associates on the permanent rolls of the Company, direct contract Associates, working on full time basis and based within India.

Benefits mentioned in this policy do not apply for any interns during their assignment/internship period.

3. ACRONYMS AND DEFINITIONS

Term/ Acronym	Explanation
IBG/U	Integrated Business Group / Unit
CDG/U	Competency Delivery Group/Unit
CSG/CU	Competency Solutions Group / Competency Unit
LMS	Leave Management System
EL	Earned Leave
ML	Maternity Leave
CARA	Central Adoption Resources Agency
HR	Human Resources
PACE	Platform for Agile connected enterprise
LOP	Loss of Pay
LWP	Leave Without Pay
BHR	Business Human Resource

4. MAINTAINING ATTENDANCE RECORDS AND LOSS OF PAY

- All associates in grades up to P2, other than associates in Sales and Relationship Management role (includes sales heads), are encouraged to update the timesheet on daily basis to record the hours worked by them each day.
- All associates are also required to record the time of reporting to work ('In' time) and time when leaving from work ('Out' time) each day using the applicable attendance systems at their respective locations.
- Associates working at customer locations must fill their timesheet on a weekly basis.
- Attendance recorded by default be updated in timesheet, i.e. there is no need for associates to fill time sheet if there is swipe in and swipe out record. It is mandatory to fill time sheet on weekly basis for days with no swipe in/out records.
- If the timesheet is not filled and no leave application submitted for 5 consecutive days, it will be treated as unauthorized absence and could result in necessary disciplinary action as applicable

- The maximum timeline available to associates to update / regularize the timesheet for a month will be the 5th calendar day of the subsequent month.
- Managers have to review timesheets on weekly basis and approve the same. Managers would be accountable for all exceptional approvals. The maximum timeline for managers to approve records pertaining to a month will be the 9th day of the subsequent month. E.g. the timesheet records for previous month should be in applied state latest by 5th May and in approved state latest by 9th May.
- Subject to being authorized by the reporting manager, to work overtime, it is mandatory for associates to enter the appropriate efforts on time sheet and have them approved. Payment will be processed per applicable statute/policy guidelines defined. All such efforts have to be approved by the IBU Head prior to pay out.
- Unless prior leave application has been submitted on LMS, days with no time sheet entry will be treated as 'Unauthorized Absence' and will result in Loss of Pay (LoP). LoP reversal will be advised subject to associates updating the time sheets and getting them approved within the one month window. Associates should check their time sheets on a weekly basis to ensure there are no surprises at the end of the month. System issues if any, will be proactively communicated, along with applicable corrective action(s).
- Leave/LOP reversal will only be available for 1 month beyond applicable month of payroll. For e.g. LOPs processed in the month of July for June, reversals will only be available till the time sheet cut-off date of August.

5. HOLIDAYS

The Company observes 10 holidays in a calendar year typically comprising of fixed and location specific holidays. Fixed holidays would be uniform across all locations within India. The location specific holidays would be determined by the concerned center head and location HR. The holiday list is announced on a yearly basis and will be posted on the HR website. Associates will be mapped to the holiday schedule applicable to their current location. Where feasible, a facility to choose an optional holiday will be allowed to associates in specific years.

Owing to client requirements some projects may be required to observe client specific holidays. Managers will be required to ensure that such differing holiday schedule is mapped to the concerned associates.

Associates working out of client location may follow client holiday calendar. However the number of holidays in the year should not exceed count of holidays published by Tech Mahindra. Such client holiday schedule should be mapped to the relevant associates by the respective project management teams.

5.1 OPTIONAL HOLIDAY

Associates are also allocated, one additional optional holiday, which they can choose from the company declared Optional Holiday List announced every year. (List is available on HR Website.)

5.2 LONG SERVICE HOLIDAYS

Additionally associates will be eligible for long service holiday across globe on completion of service with the company for duration of 5, 10, 15, 20, 25 years as mentioned below:

- 5 yrs. – 1 day
- 10 yrs. – 2 days
- 15 yrs. – 3 days
- 20 yrs. – 4 days
- 25 yrs. – 5 days

This will be effective 1st April 2014. Long service holiday is a one-time holiday which is credited upon completion of the aforesaid duration of service with the company. In case of onsite deputation, this will continue to be available as long as branch or subsidiary follows Tech Mahindra policy. Associates will be awarded with the additional holiday even at the time of serving their respective notice period

This holiday will only be available for duration of one year post completion of the service anniversary. Anniversary year will be calculated as per Associate's date of joining in Tech Mahindra.

6. LEAVE

Associates will be entitled to various types of leave during a year based on nature of requirement. The leave cycle will correspond to the calendar year, i.e. January to December.

6.1 EARNED LEAVE

- Earned Leave (EL) may be availed for any kind of leave requirement i.e. illness, personal requirements of casual nature etc.
- Associates will be eligible for a maximum of 21 days of EL in a year. EL will be on working day basis i.e. intervening holidays or weekends shall not be reckoned as leave.
- EL will accrue to associates at the rate of 1.75 days for every month worked and will be credited on a monthly basis on completion of the month.
- The minimum leave which is permissible will be half a day.
- EL can be availed up to a maximum of the associate's leave balance at the time of proceeding on leave.
- Leave exceeding 1 month and subject to a maximum of 3 calendar months will be subject to approval by the IBU/CDU/Unit head.
- EL for the year, if not availed, will be carried forward to the subsequent year. Such leave carried forward will be limited to a maximum of 16 days. Leave earned during the year in excess of the

prescribed leave carry forward limit will lapse at the close of the said year, if un-utilized. Such EL balance carried forward across leave years can be accumulated up to a maximum of 90 days.

- EL accrual, leave carry forward and lapse will be prorated based on:
 - a. Date of joining for new hires,
 - b. Date of transfer (both from & to India)
 - c. Date of separation;
 - d. Duration of LOP and LWP
- In the event of emergency, if an associate does not have sufficient leave balance, associate may avail advance leave up to a maximum of 5 days in a calendar year. Advance leave availed will be adjusted against subsequent earned leave accruals.

6.2 LEAVE ENCASHMENT

- EL balance in excess of 90 (accumulation limit) will be automatically en-cashed. EL will also be en-cashed in the event of associate separation.
- Leave encashment will be done on the basis of basic pay and paid through salary post leave year closure on yearly basis. Leave encashment will be subject to tax.
- Associates may choose to 'voluntarily en-cash' their earned leave balance subject to the following:
- En-cashments are to be done for a minimum of 15 days leave balance.
- The associate must have minimum 30 days of leave balance post voluntary encashment.
- The leave encashment request will be recorded in LMS and will be forwarded to payroll to be settled along with the salary. Requests submitted up to the 9th of a month, will be paid through the salary for the same month and those submitted later during the month will be paid through the payroll for the subsequent month.

6.3 GIFT A LEAVE

- All full time regular associates on the company payroll in India can gift or request leave days.
- Associates serving notice period cannot request or gift leaves.
- Gifting leave is voluntary. There will be no monetary payout in return for the leave gifted
- Multiple associates can gift leaves to a single requestor. Also, an associate can gift leaves to multiple requestors.
- Associates can gift leave subject to maintaining a minimum leave balance of 16 days post gifting a leave.
- A maximum of 3 days can be gifted or requested in one calendar year
- Associates can request leave only under the following circumstances:

- Faced with a medical or non-medical emergency to self/family (spouse, children, parents, parents-in-law and siblings). This includes but is not limited to critical illness, surgery, death, house burglary, Residence destruction due to natural calamity and death due to un-natural causes
- When requestor has exhausted his/her annual leave (including use of advance leave, if any)
- Leaves cannot be gifted to managers & above in the reporting hierarchy and vice versa. E.g.: A Team Member cannot gift or request leave to or from his/her Project Manager & other leaders in the hierarchy.
- Leaves once requested have to be approved/rejected by the gifter within 3 calendar days from the date of application, failing which they will be auto-rejected. Gifted leaves have to be availed (i.e. applied) within 7 calendar days by the requestor, failing which they will lapse.
- Associates can apply backdated leave on the tool so long as the backdated leaves are within the timesheet window period. Leave applied beyond the timesheet window will be treated as 'Leave without Pay'.
For Example: Leave taken in August can be updated on the tool up till 09th October failing which the leave will be treated as 'leave without pay'.
- Leave gifted cannot be carried forward or en-cashed and will be considered as leaves availed for the gifter(s).

Path: PACE HR > Employee Self Service > Timesheet & Leave Management > Report Time/ Apply Leave > Request Gift a leave.

6.4 PATERNITY LEAVE

A male associate will be eligible for Paternity Leave of 5 working days, to be availed within 2 instalments in 30 days of the date of delivery/adoption of a child as the case may be. The leave cannot be accumulated or en-cashed.

6.5 BEREAVEMENT LEAVE

Leave of 3 working days is provided to associates in case of a bereavement of an immediate family member. Immediate family for the purposes of this policy covers Parents, Spouse, Siblings, Parents-in-law and Children. Bereavement Leave cannot be accumulated or en-cashed. This can be availed in full or part within 2 months of bereavement.

6.6 HOSPITALIZATION LEAVE

In the event of need for leave owing to medical requirements, associates are required to avail their 'earned leave'. However, in order to support associates in the event of hospitalization while having no leave balance, a maximum of 6 working days of additional paid leave will be extended during a year. Hospitalization leave cannot be accumulated or en-cashed.

Hospitalization leave will be subject to production of relevant proof of hospitalization, to be submitted to HR.

6.7 MATERNITY LEAVE

Maternity Leave: Effective 1st April, 2017, women associates who have worked with the Company for a period not less than 80 days in the twelve months immediately preceding the date of expected delivery shall be entitled to Maternity Leave (ML) with full pay as outlined below. Any period of leave without pay will not be considered as days worked for this purpose.

➤ **For the first 2 children:**

- Up to 26 calendar weeks, of which not more than eight weeks can be availed prior to the expected date of delivery.

➤ **From the 3rd child onward:**

- Up to 12 calendar weeks, of which not more than six weeks can be availed prior to the expected date of delivery.
- Associates are eligible for Maternity pay benefit of INR 3500 from 3rd child onwards in accordance with statutory regulations. The amount can only be claimed along with the Paternity/Maternity leave benefit via HUB. Any applicable taxes on this benefit will be borne by the Associate. Path in Hub: Payroll→ Allowances & Other Payments → Maternity Statutory Pay.

- Associates on paid Maternity Leave as on 01st April, 2017 will be eligible for the revised entitlements.

Approval of Maternity Leave will be subject to the submission of a medical certificate from a qualified obstetrician/ gynecologist, specifying the expected date of delivery and the number of children prior to the current pregnancy

Additionally women associates would be eligible for paid leave under the following circumstances:

➤ **Illness arising out of pregnancy\ Premature birth of a child:**

- **Entitlement:** Up to 30 continuous calendar days
 - **Conditions for Illness arising out of pregnancy:**
 - Leave will only be available once per instance and should be taken in a single leave application.
 - Duration of leave will be as specified on the medical certificate.
 - If leave is availed before child birth, end date of leave should be before the expected date of delivery. Maternity Leave will be applicable from the date of child birth.
 - If leave is availed after child birth, end date of leave should be within 12 months from the date of child birth.
 - **Conditions for Premature birth of a child:**

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- This leave will only be applicable if the child is born at least 30 days before the expected date of delivery.
- The start date for Maternity Leave must be the next day after the completion of this leave.
- **Miscarriage and Medical Termination of Pregnancy:**
 - Entitlement: Up to 45 continuous calendar days to be availed in a single leave application
 - Associates, who have availed this leave, cannot avail Maternity Leave for the same instance.
 - Mandatory to submit Leave application within 14 calendar days of Miscarriage/Medical Termination of Pregnancy.
- **Tubectomy operation:**
 - Entitlement: Up to 14 continuous calendar days
 - Mandatory to submit Leave application within 14 calendar days of the Tubectomy Operation.
- The following guidelines must be adhered to in order to avail the above mentioned leave categories:
 - For leave on account of illness due to pregnancy, the Medical Certificate should specify the diagnosis/condition that necessitates additional leave. All Medical Certificates submitted will be verified by our in-house consultants prior to the leave request being approved.
 - Medical certificate issued due to Miscarriage, Medical Termination of Pregnancy and Tubectomy should specify the date of occurrence/procedure.
 - Leave sub-categories mentioned above cannot be adjusted / offset with each other
 - Associates who do not return to work post completion of their Maternity Leave (and any additional categories of leave mentioned above) will be treated as absconding if not informed or applied as prescribed.

Note: False/Multiple claims will be dealt under the disciplinary policy.

6.8 LEAVE FOR CHILD ADOPTION/CHILD BIRTH THROUGH SURROGACY

- The Company is committed to developing work practices and human resource policies that support work-life balance. In keeping with the same the Company extends the facility of child adoption leave to assist an associate who opts for child adoption or child birth through surrogacy.
- Eligibility: Women associates who have been in continuous service for a period of 80 days prior to commencement of such leave. Any period of leave without pay will not be considered as days worked for this purpose.
- **Adoption :**

- Entitlement: Women associates will be eligible for 12 calendar weeks of leave effective the date of the child's adoption as mentioned on the documents issued by the adoption agency.
- For the purpose of this benefit 'child' shall be defined as 'a child up to the age of 12 years'.
 - Adoption leave will be extended only in case such adoption is through an agency listed by the state government and recognized by CARA (Central Adoption Resources Agency*)
 - To qualify for adoption leave an associate must be newly matched with a child for adoption by an adoption agency.
 - Adoption leave will not be applicable in circumstances where a child is not newly matched for adoption, for example where a step-parent is adopting a partner's child.
 - Approval of such leave will be subject to producing necessary documents in relation to the adoption.
 - The expected date of adoption must be confirmed by submitting necessary documents, issued by the agency, to the HR department.

*(CARA is a statutory body set up on the basis of the Supreme Court Guidelines of 1984. It is an Autonomous Body under the Ministry of Social Justice & Empowerment, Government of India and was set up on 20th June, 1990 to deal with all the matters concerning adoptions in India.)

- **Child Birth through Surrogacy:**
 - Entitlement: Women associates will be eligible for 12 calendar weeks of leave from the date of taking responsibility of the child.
 - For the purpose of this benefit 'child' shall be defined as 'a child up to the age of 3 months'.
- The following guidelines must be adhered to in order to avail the above mentioned leave categories:
 - Leave categories cannot be adjusted/offset with each other
 - Earned leave will accrue to an associate during such period of leave.
 - To the extent possible, associates must plan and submit leave application 1 month prior to the intended start date.
 - It is mandatory to submit Birth Certificate or Certificate of Adoption within 45 calendar days of leave start date, failing which, leave duration will be adjusted against paid leave and the balance will be treated as Leave without Pay.
 - Associates who do not return to work post completion of their Adoption/Surrogacy Leave and have not applied for any other leave category will be treated as absconding.
- Male associates will be governed by the Paternity leave policy as in clause 6.4

7. AVAILING LEAVE

- Leave should be mandatorily approved in the Leave Management System (LMS) in PACE) prior to proceeding on leave.
- The maximum timeline available to associates to apply for leave in a month will be the 9th day of the subsequent month. The maximum timeline for managers to approve leave applications pertaining to a month will be the 12th day of the subsequent month. E.g. the record for 25th April should be in applied state latest by 9th May and in approved state latest by 12th May.
- Leave records pending for approval by the manager post the timeline mentioned above will stand automatically approved.
- Leave must be availed only with prior approval of the supervisor. Where prior permission is not feasible as in the case of emergencies, it is necessary that the supervisor be intimated of the reason for absence and necessary approvals sought, prior to commencement of working hours on the first day of absence. The manager may directly approve leave for the associate in LMS. Failure to inform the supervisor and seek approval as mentioned above may lead to such absence being treated as unauthorized leave.

8. LEAVE WITHOUT PAY

- Leave without pay' is not a leave option in the hands of the associate. It may be allowed to an associate typically in case of an emergency, if the accrued leave balance and advance leave has been exhausted.
- Leave without pay up to a maximum of 1 week may be approved by the supervisor. Additionally IBU/CDU/Unit Head approval and HR approval would be required in case of leave without pay in excess of 1 week and up to a maximum of 3 calendar months.
- Any period of leave without pay/unauthorized absence shall not qualify for payment of basic pay or any other allowance/benefit. The period of "Leave without Pay" and unauthorized absence shall also not qualify for accrual of earned leave. It may also be noted that any period of unauthorized leave or leave without pay availed will not be considered as service for the purpose of variable computations.
- Intervening weekends or holidays within a period of leave without pay allowed to an associate will also be considered as leave without pay i.e. If 'leave without pay' immediately precedes and follows a weekend or a holiday, such weekend or holiday will also be considered as leave without pay.

9. GENERAL PROVISIONS

- It is the associate's responsibility to ensure that his/her attendance and leave records are in updated state at all times.
- No leave accrued to the associate should be treated / claimed as a matter of right or entitlement. Granting of leave will be purely the discretion of the supervisor based on an evaluation of business requirements. Unauthorized absence, namely leave availed without the supervisor's approval may

therefore be treated as leave without pay by the supervisor, irrespective of availability of leave balance.

- The supervisor is responsible for reporting to HR any unauthorized absence on part of an associate exceeding 3 working days. Such absence should be reported without fail by the 4th day of the associate's absence.
- Where an associate remains absent without prior authorization, for more than three days, such absence shall be interpreted by the Company as voluntary abandonment of services by the associate and appropriate action will be initiated as applicable under disciplinary policy. In such cases, the date on which the termination letter is issued to the associate will be treated as the "Last Working Day". Accordingly, the associate will cease to be active on the Company's rolls at the close of working hours of the said last working day.
- If any associate remains absent for more than five working days beyond the sanctioned leave, s/he may lose lien on employment. Such absence too shall be interpreted by the Company as voluntary abandonment of services by the associate and appropriate action will be initiated.
- For any absence in excess of three days on medical grounds, associates will be required to furnish an appropriate medical certificate from a recognized medical practitioner by submitting the same to HUB or Payroll.
- The Company reserves the right to:
 - Audit leave records and associated documents
 - Have the associate examined through an approved medical practitioner or a recognized hospital at any point of time for approving leave on medical grounds.
- In all cases of leave, contact addresses / phone numbers and other relevant particulars applicable during the leave period should be notified to the supervisor.
- Associates are not entitled to any leave while serving notice on resignation. However, in exceptional circumstances, if associates need to proceed on leave, the supervisor may approve the same against the available leave balance. The supervisor may also choose to extend the applicable notice period by the number of days of such leave availed, if the same be necessary.

10. POLICY REVIEW

The policy will continue to be in force unless superseded by a revised policy. The Company reserves the right to amend, abrogate, modify, rescind / reinstate the entire policy or any part of it at any time.

11. AMENDMENT HISTORY

Version	Date	Author (function)	Reviewed by	Approved by	Nature of changes
I 1.0	23-Aug-2013	HR	Function Head	Function Head	First Integration Issue
I 1.1	27-Sep-2013	HR	Function Head	Function Head	Timesheet regularization allowed
I1.2	23-Jan-2014	HR	Function Head	Head People Policy Practice	Changes in the number of EL carry forward to next year
I1.3	03-Apr-2014	HR	Function Head	Head People Policy Practice	Guidelines updated
I1.4	18-Aug-2014	Process Owner	Function Owner	Function Head Benefits	Clause 5.6 updated
I1.5	02-Dec-2014	Process Owner	Function Owner	Function Head Benefits	New Clause added 5.7 Maternity pay benefit
I1.6	16-Dec-2014	Process Owner	Function Owner	Function Head Benefits	Holiday List added. Optional Holiday 5 days prior approval removed. Advance leave cap on number of instances removed
I1.7	04-June-2015	Process Owner	Function Owner	Function Head Benefits	PS (H) renamed to PACE.
I1.8	09-Sept-2015	Process Owner	Function Owner	Function Head Benefits	Document Formatting
I1.9	01-Nov-2015	Process Owner	Function Owner	Function Head Benefits	Updated clause with w.r.t maintaining attendance records
I2.0	07-July-2016	Process Owner	Function Owner	Function Head Benefits	Added a new category called 'Gift a Leave'
I2.1	27-Sept-2016	Process Owner	Function Owner	Function Head Benefits	Updated 'Gift a Leave' section
I2.2	29-Nov-2016	Process Owner	Function Owner	Function Head Benefits	Updated reporting hierarchy in 'Gift a Leave' section
I2.3	04-Jan-	Process Owner	Function Owner	Function Head Benefits	Updated time-sheet cut off

Version	Date	Author (function)	Reviewed by	Approved by	Nature of changes
	2017				dates in 'Maintaining Attendance Records' (Clause 4)
I2.4	12-Jan-2017	Process Owner	Function Owner	Function Head Benefits	Updated General Provisions (Section 9)
I2.5	02-March-2017	Process Owner	Function Owner	Function Head Benefits	Updated Scope (Section 2), Acronyms and Definitions (Section 3) and Earned Leave (Section 6.1)
I2.6	11-April-2017	Process Owner	Function Owner	Function Head Benefits	Updated Maternity Leave Guidelines and Updated Gift a Leave Path
I2.7	02-May-2017	Process Owner	Function Owner	Function Head Benefits	Updated Maternity Leave Guidelines Added Annexure (Section 12)
I2.8	25-October-2017	Process Owner	Function Owner	Function Head Benefits	Updated Leave Encashment Cut-Off Date (Section 6.2)
I2.9	01-Apr-2018	Process Owner	Function Owner	Function Head Benefits	Updated Maintaining Attendance Records and Loss of Pay (Section 4)
I3.0	19-Apr-2018	Process Owner	Function Owner	Function Head Benefits	Clarified leave approval timeline in gift a leave.
I3.1	08-June-2018	Process Owner	Function Owner	Function Head Benefits	Updated gift a leave section
Issue 3.2	10-Sep-18	Process Owner	Function Owner	Function Head Benefits	Updated Maintaining Attendance Records and Loss of Pay (Section 4)
3.3	9-Nov-2018	Process Owner	Function Owner	Function Head Benefits	Effective 16 November'18, Updated Paternity leave clause and Bereavement clause
3.4	20-Dec-2018	Process Owner	Function Owner	Function Head Benefits	Updated Section 4
3.5	05-Feb-19	Process Owner	Function Owner	Function Head Benefits	Revised Scope (section 2) and extended scope for Direct contracts. Updated Maternity leave for more clarity.

12. ANNEXURE - MATERNITY LEAVE (AMENDED) FAQs

- If I am currently on Maternity Leave and the end date of my leave is post 1st April 17, what will be my Maternity Leave entitlement?
 - In this case, you will be eligible for 6 months of paid Maternity Leave.
- If I have already availed my Maternity Leave and am currently on Extension on Maternity Leave, can I still apply for 6 months of Maternity Leave as per the revised policy?

- No, in this case, the old Maternity Leave Policy will apply.
3. If I am currently on leave for illness due to pregnancy and am yet to apply for Maternity Leave on the tool, which policy will be applicable for me?
 - You will be eligible for 6 months of Maternity Leave basis the amended policy.
 4. I am currently on Maternity Leave as my expected date of delivery is after 1st April. However, I have had a premature delivery. Which policy would apply to me?
 - You will be eligible for maternity leave and premature child birth leave basis the amended policy guidelines.
 5. If I am blessed with twins, what would my leave entitlement be?
 - In case of twins, you will be entitled to avail 26 weeks in parallel for each child.
 6. Can I avail Maternity Leave prior to child birth? If yes, what is the time period?
 - You can avail Maternity Leave up to 8 weeks prior to the expected date of child birth
 7. Am I entitled to a health cover from the 3rd child onward in addition to my paid Maternity Leave?
 - You will be eligible for an allowance of INR 3500 per child in addition to the paid 12 calendar weeks of Maternity Leave from the 3rd child onward.
 8. If I fall sick more than once during my pregnancy period, can I take illness leave in multiple applications?
 - No, leave on account of illness arising out of pregnancy must be applied as one continuous leave application and can be availed only once per Maternity instance.
 9. What is my eligibility if I need to avail leave of more than 30 days on account of illness arising out of pregnancy?
 - Leave extensions beyond 30 days are not available and any requirements will need to be adjusted against Maternity Leave.
 10. I have had twins for my first delivery, what will be my leave entitlement for subsequent children?
 - Your Maternity Leave eligibility will be 12 calendar weeks from the 3rd child onward.