

Business Hours and Allowances Policy – India

HR-PO710, Ver. 3.3

Table of Contents

1. PURPOSE	3
2. SCOPE	3
3. ACRONYMS AND DEFINITIONS.....	3
4. REGULAR WORKING HOURS	3
5. FLEXIBLE WORK ARRANGEMENT.....	3
6. TELE WORKING ARRANGEMENT	4
7. SHIFT ALLOWANCE	6
8. WEEKEND WORKING ALLOWANCE.....	7
9. ON CALL ALLOWANCE	8
10. BUDGETS	8
11. APPROVAL OF DEVIATION.....	9
12. WHAT/WHEN/HOW.....	9
13. DOCUMENT HISTORY	9

1. PURPOSE

The document outlines the provisions relating to the business hours observed by the Company, and related allowances

2. SCOPE

The provisions of this policy are applicable to all associates in India including associates deputed to India.

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

3. ACRONYMS AND DEFINITIONS

Term/ Acronym	Explanation
RM	Reporting Manager / Supervisor
IBG/IBU	Integrated Business Group/Unit
CDG/CDU	Competency Development Group/Unit
PACE	Platform for Agile connected Enterprise
LOP	Loss of pay / Leave without Pay

4. REGULAR WORKING HOURS

The Company typically observes a five-day working week (Monday to Friday) with weekly off on Saturday and Sunday. The general work timings are from 0900 hrs to 1830 hrs. The Company observes a 9.5 hour work day which includes a 30-minute break. It is expected that associates will work from office / customer location, as applicable, on all working days.

Depending on project contingencies like synchronizing with global time zones, etc., working days/hours/timings for specific associates or group of associates may be modified / altered from time to time. For associates working at client locations, project managers may align timings / schedules to client work days / hours.

5. FLEXIBLE WORK ARRANGEMENT

At times, it is possible that personal compulsions and circumstances may necessitate some variations in time spent at workplace. To address such compelling personal needs, the flexible work arrangement as under may be availed by the associates.

- Any flexible work arrangement would be subject to approval of the Manager / Supervisor / Customer as the case may be and would also be subject to project or work exigencies.
- For availing the 'flexible working' facility, a minimum of 5 hours at work is required to be accounted as a full working day. Following attendance rules will apply:
 - More than 5 hours worked in a day will be considered as Full day working
 - Less than 4 hours worked in a day will be considered as a Full day leave

- c) More than 4 hours and Less than 5 hours worked in a day will be considered as Half day working
- Shortfall if any could be made up by working additional hours during the month.. The standard break / recess of 30 minutes / day would be over and above.
- Shortfalls can be regularized by RM. For shortfall, the RM needs to refer to the Access card / biometric / Presenza swipe in / out records (whichever tool is used at that specific office location).
- Shortfall that is not regularized will lead to Loss of Pay.

Timesheet reconciliation will be done every month. There will be no weekly defaulter's reminders. Unauthorized absence emails will be sent if the associate has not updated time sheet for 5 consecutive days.

- Hours worked on days designated as weekend or holiday for the associate, would constitute hours worked under the flexible work arrangement if approved in advance by the Reporting Manager. Only when there is project / client related work that weekend / holiday working should be approved by RM
- It is recommended that no associate should normally work for more than 11 hours in a given day in order to make up for the shortfall under the flexible work arrangement.
- The flexible work arrangement would not be applicable to associates working in shifts.
- Transport, cafeteria facilities etc., wherever provided, would be during standard / normal work timings only.

6. TELE WORKING ARRANGEMENT

The arrangement aims at providing guidelines for Tele Working facility to Tech Mahindra associates.

Particulars	Details
Eligibility	This will be applicable to all: <ul style="list-style-type: none"> • India based associates • This will not be applicable for associates on Business Wait.
Entitlement	<ul style="list-style-type: none"> • All associates in Band U3 & above would be entitled to 3 days in a month to a max of 6 months and every 6 months the entitlement will be reviewed. • New Mothers will be eligible to take 5 days in a month for one year post childbirth. • Upon utilization of bereavement leave associates will be entitled to 8 days per incident that is to be utilized in the same month. (Applicable only for immediate family members)
Application process	Associate to choose one of the following options: <ul style="list-style-type: none"> • Tele Working – Associate Tele Works from home up to 3 days in a month and comes to office the balance of the working days.

- These days would be predefined and such working should be in-line with Client Info Sec policies / obligation

- Associate works either on half or full day modules.
- Timings would be predefined.
- Associates should adhere to ISG Policy.

Any tele working should be approved by Reporting Manager and eligible associates may have to identify work from home modules of either half or full day which would be predefined.

Tele working period will be revised after 6 months – subject to:

- There being no security breach of data and / or information;
- Disciplined usage of the laptop or internet.
- Adherence to Delivery of Work in terms of Quality, Quantity, Time Deadlines and Customer satisfaction.
- Associate to be available at home in the agreed working hours.
- Associate consents to random audit at any time of his work and the laptop.
- Associate must designate a workspace at home that is maintained in safe condition, free from hazards. Tele working associate will be responsible for completing a home/work space safety checklist.
- The Tele Working associate will ensure that he/she has at home a designated work area that is conducive to work with the necessary privacy and which does not adversely impact the confidentiality of the data that he / she is working with and also protect company-owned equipment and papers from theft/damage/misuse.

Associates of Business Unit who wants to avail this policy are also subjected to:

- Feasibility of the Project which will be evaluated by the Reporting Manager prior to the approval.
- Client approval.

Other guidelines for associates

- Working hours will be applicable as per company policy.
- If associate applies for any intermittent leave due to any exigency while availing this provision then the leave should be applied in leave tool and it will not be counted as Tele working from home.
- Non adherence to afore mentioned could result in the termination of the Tele Working Option and also the necessary disciplinary and legal action as deemed fit against the individual.

	<ul style="list-style-type: none"> • During the Tele working period, Associates may not have an exclusive work area in the base office. • The same would be made applicable in all locations across INDIA. • In an emergency, associate can work in any of the alternate approved ODCs / offices with the approval from IBU Head & ISG. • On regular Office work days, associate should be at the Base office. <p><u>Other guidelines for Reporting Manager</u></p> <p>Subject to the Client agreement on Tele Working policy being in place:</p> <ul style="list-style-type: none"> • Reviews the request to ensure that all appropriate information is included • Does a screening and evaluation of the associate to be able to Tele Work, role and the project • Approves Tele Working and discusses the work plan and timelines with the associate and enters into a formal agreement with committed SLAs and clear deliverables • Gives approval on respective system for the required equipment & coordinates- Training of the associate • Ensures that there is no billing loss • Reporting manager also has an authority to rescind prior approval of Tele working day by giving half day notice in advance to associate for any urgent mandatory meeting in office
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7. SHIFT ALLOWANCE

The general work timings are from 0900 hrs to 1830 hrs. However, certain projects or customers may require the Company to provide 24x7 support or align their working hours according to that of the customer. Associates working for such projects or customers may therefore be rostered to work in shifts and mapped to an appropriate work schedule by the respective reporting manager. Working hours will continue to be 9.5 hour/day which includes a 30-minute break.

Policy guidelines will not be applicable to the following associates:

- Associates in Band E1 and above
- Associates in Sales & Relationship Management Roles, Pre-Sales and Solutions.
- Associates working from home or any other remote location

An associate, working out of either Company or customer location and rostered to work in shifts based on business requirements is (subject to completion of a work day*) is eligible to claim shift

allowance as detailed below. The allowance will be paid through monthly payroll and any applicable taxes will be deducted.

Associates working in shifts would be entitled to higher of holiday allowance or shift allowance. In the instance of 24/7 this translates to holiday allowance alone.

The company reserves the right to initiate disciplinary action against associates who violate the terms mentioned herein right up to and including termination.

Work Timings	Allowance (Rs./day)
Out Time between 9.00 p.m. – 12:00 a.m.	225
Out Time post 12:00 a.m. and up to 6:00 a.m.	400
In Time between 10.00 p.m. – 5:00 a.m.	400
In Time post 5:00 a.m. and up to 6:00 a.m.	225
In Time prior to 10.00 p.m. and Out Time post 6:00 a.m.	400

Shift allowance claims should be submitted by the associate through PACE. The window to apply shift allowances for a particular month is only available until the 09th of next month.

E.g.: Shift Allowance for the period 1st Sept to 30th Sept, must be applied and approved by 09th October. However, if associate missed to apply within the above timelines, they can apply for the same by 09th Dec.

Managers should approve all claims applied by associates before 09th of every month. In case managers miss this timeline, they have time till the end of financial year to approve these requests. If such requests are not approved by end of the financial year, the same would lapse. For example, while associates can apply for shift allowance for the month of December, up to 09th March, if the same is not approved by the manager by 09th March, it will lapse. Similarly, for January and February, associates need to ensure that claims are made and approved by 09th March.

Any allowances approved before 09th of the month will be paid in the month of approval. Any allowances approved after 09th of the month will get processed in the subsequent payroll cycle.

8. WEEKEND WORKING ALLOWANCE

Associates in grades up to P1 observing regular working hours (not working in shifts), if required to report to work on days designated as weekly off for the associate, shall be eligible for an allowance of Rs.250/- for every such day worked subject to a minimum of 5 hours worked on such day. The payment may be approved only if such weekend working was necessitated by a project/ department requirement and requested by the manager.

Such payment will be subject to furnishing of relevant proof of attendance and approval by the manager. The amount may be claimed by submitting a claim through Self-Service Module in PACE with necessary approvals and with a copy of the time card. Such claims should be made in a consolidated manner on a monthly basis.

Reporting Managers are required to approve Weekend Working Allowance before the 15th of every month. In case reporting managers miss this timeline, they have time till the end of the financial year to approve the request post which the same will lapse.

Allowance approved on or before the 15th of a month will be paid in the same month. Any allowance approved after 15th of the month will get processed in the subsequent payroll cycle.

9. ON CALL ALLOWANCE

Associates in grades P1 and below, providing production/maintenance On Call Support to billable clients may be paid On Call Allowance when such on-call services are authorized by the customer and accordingly invoiced to the client. Associate is expected to be available on call and is required to be present either virtually / physically for the period as specified by the client.

The allowance payable will be Rs.200 per On Call Service day.

On Call allowance claims should be submitted by the associate through PACE and approved by the manager. Associates will have twomonth window to apply for their on call allowances. No claim relating to such a period will thereafter be accepted for payment.

Eg: For allowances to be claimed for the period 1st Sept to 30th Sept, associates need to apply by 09th Oct. However, if associate missed to apply within the above timelines, they can apply for the same by 09th Dec.

Managers should approve On-call applied by associates before 09th of every month. In case managers miss this timeline, they have time till the end of financial year to approve these requests. If such requests are not approved by end of the financial year, the same would lapse. For example, while associates can apply for on-call allowance for the month of December, up to 09th March, if the same is not approved by the manager by 09th March, it will lapse. Similarly for January and February, associates need to ensure that claims are made and approved by 09th March.

Any allowances approved before 09th of the month will be paid in the month of approval. Any allowances approved after 09th of the month will get processed in the subsequent payroll cycle.

Conveyance expenses as per the provisions of the Conveyance Policy may be additionally payable where the associate is required to come to the office outside normal duty hours, to provide On Call support. Such claims may be submitted through the Self Service module in PACE on monthly basis.

10. BUDGETS

Each IBU/CDU/Unit shall make necessary budgetary provisions to accommodate payment of the aforementioned allowances.

11. APPROVAL OF DEVIATION

Deviations from the terms in this policy will not be approved.

12. WHAT/WHEN/HOW

Who	What / When / How
Associate	<ul style="list-style-type: none"> Obtain approval from the Manager / Supervisor / Customer as the case may be, for use of flexible work arrangement as per the terms mentioned above. Apply for allowance/raise the expense report within the timelines mentioned above. Plan Optional Holiday in advance and not later than 5 days prior to the date.
Reporting Manager	<ul style="list-style-type: none"> Maintain a record of shift, On Call and weekend/holiday working Validate and timely approve the timesheet/allowance application /expense report raised by the associate.
Finance/Payroll	<ul style="list-style-type: none"> Advise payment of allowances/approve the reimbursement claims of the associates and facilitate timely payment. Ensure appropriate approvals before processing of the claim. Ensure Budgetary Approvals.

13. DOCUMENT HISTORY

Version	Date	Author (function)	Reviewed by	Approved by	Nature of changes
I1.0	29-Aug-2013	HR	Function Head	Function Head	First Integrated Issue.
I1.1	27-Sep-2013	HR	Function Head	Function Head	Timesheet and shift allowance rules modified
I1.2	02-Apr-2014	Process Owner	Function Owner	Function Head	Night shift allowance updated.
I1.3	17-Apr-2014	Process Owner	Function Owner	Function Head	Tele working clause added.
I1.4	29-April-2014	Process Owner	Function Owner	Function Head	Long service award added.
I1.5	19-May 2014	Process Owner	Function Owner	Function Head	Timesheet guidelines updated in clause no 4. Effective 1 st June 2014. Applicable for

Version	Date	Author (function)	Reviewed by	Approved by	Nature of changes
					associates in India & IT only.
I1.6	22-May-2014	Process Owner	Function Owner	Function Head	Updated the section no 6 (Holidays), where Long service award is effective date from: 1st April 2014
I1.7	20-Aug-2014	Process Owner	Function Owner	Function Head	Updated clause no 8. Added 24X7 projects- Compensation for working on declared holidays
I1.8	06-Nov-2014	Process Owner	Function Owner	Function Head	In clause (9) Now, Associates will have a two month window to claim backdated (On call and Shift) allowances. Managers can approve such allowances till end of the financial year
I1.9	16-Dec-2014	Process Owner	Function Owner	Function Head	Holiday clause moved to Attendance and Leave Policy. (Prior Point 6) P Sub Bands Merged (In clause 7 & 8)
I2.0	04-June-2105	Process Owner	Function Owner	Function Head	PS(H) updated to PACE.
I2.1	09-Sept-2015	Process Owner	Function Owner	Function Head	Document Formatting
I2.2		Process Owner	Function Owner	Function Head	Updated timelines for

Version	Date	Author (function)	Reviewed by	Approved by	Nature of changes
	16-Feb-2016				on-call and shift allowance
I2.3	27-Apr-2016	Process Owner	Function Owner	Function Head	Updated Holiday or Weekend Allowance
I2.4	15-Jun-2016	Process Owner	Function Owner	Function Head	Edited Holiday or Weekend Allowance
I2.5	08-Aug-2016	Process Owner	Function Owner	Function Head	Updated Weekend Working Allowance
I2.6	01-Sept-2016	Process Owner	Function Owner	Function Head	Updated Tele Working Arrangements
I2.7	02-March-2017	Process Owner	Function Owner	Function Head	Added Scope (Section 2)
I2.8	02-Aug-2017	Process Owner	Function Owner	Function Head	Updated Shift Allowance (Section 7)
I2.9	25-Oct-2017	Process Owner	Function Owner	Function Head	Provided Clarity in Shift Allowance (Section 7)
I3.0	22-June-2018	Process Owner	Function Owner	Function Head	Updated On-Call Allowance (Section 9)
3.1	27-Sep-18	Process Owner	Function Owner	Function Head	Updated Shift Allowance (Section 7) & On Call Allowance (Section 9)
3.2	03-October-2018	Process Owner	Function Owner	Function Head	Updated tele working policy
3.3	1-Mar-19	Process Owner	Function Owner	Function Head	Updated Tele working Arrangement (section 6)