

INTRODUCTION

We value every member of Organization as a long-term associate. It is the company's objective to provide an exciting environment and retain members of Organization and set processes to understand and match individual career needs.

Organization strongly believes in providing a work life balance for all its employees. Recognizing this need and the fact that personal emergencies do arise from time to time, the following leave (Paid Time Off) guidelines are being set forth.

APPLICABILITY

This Leave policy will be applicable to all employees of Organization effective date of publishing. For computation purposes leave year will be from 1st April to 31st March. All employees are eligible for a total of 25 days of vacation leave per each year of service with the aforesaid conditions.

- Leave will be credited on a monthly basis. For calculation purpose, leaves are divided as 2 days' vacation leave per month, except for March month which will have a credit of 3 days. Leaves will be credited in the beginning of the month.
- In case of new hires, 15th is the cutoff date for leave allotment. Any employee who joins on or before 15th will get two days for the month, else he/she will be eligible only for one day leave in that month when he/she joined. Similarly, any employee whose last working day is prior to 15th of a given month, then they will be eligible for one leave credit that month or will get the 2 days leave credit in case the last working day is after 15th of that month.
- For attendance management, all leaves need to be planned in advance and should have prior approval of respective reporting manager/supervisor, in case of critical emergency wherein employee is not in a state to communicate, then the employee is expected to notify the reporting manager/supervisor either on the same day or next calendar day.
- Any vacation leave exceeding 5 days should be planned and should have the approval of the concerned reporting manager at least 15 days prior to the leave dates.
- Employees can take maximum of 10 vacation leave at a stretch in a month with an approval from Team Manager/HR Manager.
- Work from home option will be based on nature of business/project and should have prior approval from reporting manager and cannot be clubbed with vacation leave, unless in case of emergencies and after obtaining approval from reporting manager.

- Work from home or leaves which are not approved by the reporting manager/superior will be treated as unauthorized absence from work will be liable for appropriate disciplinary action.
- Upon the sole discretion of the company, depending on the gravity of the circumstances, leaves more than entitlement may be granted and such excess leaves may be treated as leave without pay and this will require specific approval from Team Manager and HR Manager.
- In case of personal contingencies and lack of leave balance, employees can avail their vacation leave in advance with the approval of their Reporting manager. However, this leave is limited up to a maximum of 5 days.
- At any point of the year, if the negative leave balance crosses 15 days, employee will go under loss of pay in that month or subsequent month, for 8 negative leave days, based on their gross salary. Remaining negative leave days will carry forward for adjustment against leave credit of future months.
- In case of scenarios wherein employees do not report to work for the complete month or on loss of pay (after availing available vacation leaves or in case of unapproved leave), the loss of pay will be on their gross salary in the same month which means there will be no salary for that month. Also, there will be no monthly leave credits in case of loss of pays for one month and above.
- In such cases wherein employee is on Loss of Pay and leave approval is not granted and the employee proceeds on leave, it will be treated as unauthorized absence which may also attract disciplinary action.
- At the end of every financial year i.e. 31st March the leave balance in the account of the employees will be computed and employees can carry forward only 10 leave balance to new financial year i.e. from 1st April and remaining balance leave will expire as of March 31st.
- Balance vacation leave cannot be encashed during separation from the company. However, leave balance in the account of employees will be adjusted against the notice period days to be served by the employee. Any advance leave taken will be recovered during final settlement. Weekends and holidays will not be computed for the purposes of calculation of vacation leave adjustment during notice period. Also, any leave balance adjustment towards notice period is limited to 10 working days only.
- Any Loss of Pay for the negative leave balance will be done as per the calculation as of March end and the loss of pay will reflect in the payroll of April/May month based on the schedule. This loss of pay will be on the basic salary of the employee. This yearly loss of pay with basic salary is only in case of negative leave balances more than -6 days, by the end of the year (i.e. month of March).

MATERNITY LEAVE

This leave is applicable to all regular female employees who have completed a minimum of six months of continuous employment. ML may be availed for 26 weeks, i.e. 6 weeks prior to the delivery and balance later OR a total of 26 weeks/182 days immediately following the delivery date. For purpose of computation, the days are calculated as continuous 182 days including weekends and holidays.

This rule of 26 weeks is applicable only up to 2 children. In case of a 3rd child, maternity leave applicable is only 12 weeks.

Women who opt for a child through surrogacy or adopt a baby below three months will be entitled to 12 weeks of maternity leave. In such cases, 12-week period of maternity leave will be calculated from the date the child is handed over to the adoptive or commissioning mother.

- Except in the case of illness arising out of pregnancy, delivery or premature birth of child that requires the employee and/ or child to remain under medical treatment, no extension of maternity leave is possible. For any extended leave, employees need to opt for Loss of Pay option or avail their vacation leave balance. Loss of pay in this case will be based on gross salary and no leave credit will happen during this loss of pay period.
- In case of a miscarriage, the employee can avail six weeks of leave with full pay immediately following the date of her miscarriage. Extension of leave under this clause is not permissible.
- However, if required the employee may avail her Vacation leave or Leave without pay (LOP) as per above clause. LOP will be at the discretion of the management.
- Employees should send a mail or inform HR about the starting date of their maternity leave so that Leave database is updated.
- An eligible employee would be required to submit request for credit of leaves to his/her supervisor and HR Manager with the document from a registered health care provider.
- As per policy, appraisal eligibility is determined on completion of 12 months of active service. Hence, appraisal cycle will be shifted based on employee's rejoining and subsequent completion of 12 months of service. Example, if appraisal cycle is December (Q4) and team member is on maternity leave from August to January of following year and rejoined in February, then the next appraisal of the team member will be in June (Q2) and the appraisal cycle will be changed to June (Q2) going forward.

MARRIAGE LEAVE

- A marriage leaves of maximum 5 working days is allowed for all employees of the organization as applicable.

- Marriage leave is applicable for employee's marriage only.
- Marriage leave shall not be debited against the vacation leave account and may be combined with vacation leave if required.
- Marriage leave is only for employees who are getting married and cannot be availed for marriages of others e.g., family, friends etc., or any other purpose.
- Employees can start their marriage leave 2 days before the wedding date or from the wedding date.
- Is neither transferrable nor can be adjusted against any other leave.
- Is not encashable

Table 1: Overview maternity leave policy reform periods and implications for job protection period and maternity leave benefits in Germany from 1980 to 2015.

Maternity leave length in months		2 (statutory)	3 to 12	13 to 24	25 to 36
Maternity leave policy reform period	Job protection regulation				
	Before 1992	Yes	Yes (up to 6 months)	No	No
	1992 to 2006	Yes	Yes	Yes	Yes
	From 2007	Yes	Yes	Yes	Yes
	Financial benefits (income compensation)				
	Before 1992	Full	€300 to €450 (up to 6 months) *	No	No
	1992 to 2006	Full	€300 to €450 *	€300 to €450 *	No
	From 2007	Full	€300 to €1,800 (14 months) **	No ***	No

*Note: Job protection regulations and benefits for mothers in Germany across different maternity leave lengths and reform periods. Annotations: *Benefits are compensated income dependent on/a sliding scale from €300 (minimum) to €450 (maximum) with the prior annual income as reference (equivalent to pre-2001 currency of Deutsche Mark). **Benefits are compensated income dependent as 67% of the prior annual income and may be received 14 months after the child's birth if parental leave is allocated between both parents. ***A partial income reimbursement ("Elterngeld Plus") can be paid for up to 24 months post-partum given a part-time parental leave. This leave is not covered in the used data.*

PATERNITY LEAVE

- A paternity leave of maximum 5 days is allowed for male team members of the organization.
- Employee must submit a birth certificate or a hospital discharge certificate that contains the names of parents of the child.
- Paternity leave shall not be debited against the leave account and may be combined with vacation leave if required.
- Paternity Leaves must be taken within the first month of the birth of the baby and will automatically lapse after first month from date of child birth.
- Is not transferrable / cannot be set off against any other leave.

- Is not encashable

BEREAVEMENT LEAVE

- In case of demise of any close family member of employee or his/her spouse family member, employees are granted 5 paid days of bereavement leave.
- Close family members definition includes parents, grandparents, spouse, and siblings.
- Bereavement leave shall not be debited against the leave account and may be combined with vacation leave if required.

- Employees can avail this leave within 15 days of the demise of the close family member.

- Is not transferrable / cannot be set off against any other leave.

- Is not encashable

EDUCATION LEAVE

Here is the information presented in a table format:

Topic	Details
Eligibility	Employees who have taken up higher education are eligible for 5 days of education leave during the calendar year for their exams.
Purpose	The leave is for exams only and is granted based on actual exam days.
Advance Notice	Employees must inform HR/management well in advance about the education leave.
Documentation Required	Employees need to provide a copy of the timetable and hall ticket as proof for the education leave.
Encashment	Education leave is not encashable.
Leave Combination	Education leave can be clubbed with vacation leaves but not with work-from-home.

SPECIAL SICK LEAVE

In a calendar year and in case of hospitalization or severe injury due to an accident or infection due to contagious disease, company has the discretion to allot up to 15 days of special sick leave.

The number of days of approved and paid special sick leave will be allowed only in the below situations:

- Special sick leave will be given to cover entire number of days the employee has been hospitalized and hospitalization duration exceeds 24 hours.
- If the hospitalization is exceeding 12 hours and up to 24 hours, then employee is eligible for up to 3 days of Special Sick Leave to recover post hospitalization and leave will be approved based on submission of medical records.
- If the hospitalization has been for more than 24hrs then employee is eligible for up to 5 days of Special Sick Leave to recover post hospitalization and leave will be approved based on submission of medical records.
- In case of a major surgery wherein the employee is hospitalized for more than 3 days or is infected with a highly contagious disease like dengue, malaria, chikungunya, etc. wherein the employee

is in critical condition and will not be in state to recover soon, then employee can avail the benefit of up to 15 days of special sick leave. (This includes the number of days the employee was hospitalized and post hospitalization recovery.)

- In case of accident causing severe injury and employee is bedridden and not in a state to travel to work or work from home. The number of Special sick leave will be 10 days.
- In case of minor accidents or any illnesses which does not include hospitalization or hospitalization of less than 12 hours or infected with non-contagious disease, and employee can recover within 5 days, then in these cases employee will not be eligible for special sick leave and those leaves will be part of Vacation Leave.
- In situation wherein employee is tested COVID positive and unable to support working from home, then they are eligible for the number of days they are required to be quarantined as per local authorities
- Apart from the above scenarios, any other sick leave can be availed from the vacation leave balance of the employee as the yearly vacation leave eligibility includes the general sick leave as well.

Employee will need to submit and attach all the relevant hospitalization/medical reports while applying for this special sick leave and this leave can be approved only by Operations Head after review.

ADHOC LOSS OF PAY

- Adhoc Loss of pay can be availed for a maximum period of 2 months at a stretch, at any point of the year. During the loss of pay period if the loss of pay period is more than 20 days, there will be no monthly credit of vacation leave. Any holidays opted for in that month will be cancelled and can be moved to any other holiday in that year with the approval of Manager/ Human Resource Business Partner/ Operation head.
- In the other scenario where an employee has a negative leave balance above 15 days (-15 days) at any point of the year, LOP will occur in the same month of the occurrence for 8 negative days and will be based on Gross Salary. Calculation excludes weekends. Remaining negative days will be carried forward to be adjusted against the future monthly credits. Any holidays opted for in that month will be cancelled and can be moved to any other holiday in that year with the approval of manager. Any change in this LOP schedule should be approved by the Operations Head.
- LOPs are allowed in case of medical reasons or any other retention reasons as approved by the management.
- In the first 6 months of service, employees are not allowed Loss of Pay leave for more than 2 weeks and this will be given on discretion of management approval, unless for medical emergency.

PROCESS FOR AVAILING LEAVE

Employees have to apply for leave only through LMS Portal. In case of emergencies, wherein employees would have taken leave without prior plan, they need to file the leave request upon return.

LEAVE DURING SEPARATION

After submission of resignation, the Vacation leave balance in the account of employees will be adjusted against the notice period days to be served by the employee, up to maximum 10 days only with the approval of Management. Work from home cannot be clubbed with Vacation Leave in Notice period. In case of any advance leave taken or negative leave balance; same will be recovered from the employee's salary/settlement amount. For calculation of advance/negative leave, basic salary will be considered for deduction during final settlement.

During notice period for separation, employee can take maximum of two days of leave per month and any other leave needed in excess should be approved by team manager.

COMPENSATORY OFFS

In case of team members who are working extra on Saturday and Sunday as per their job description and business demands, compensatory offs towards the same can be availed within 45 days of the respective date of extra working, with the permission of the Team Manager. Employees need to first log/credit the extra working day on LMS and then take/apply for leave against those logged credits. Any compensatory off will be not be allowed by the system without logging an extra working day. Also, employees claiming compensatory offs should have a definite 8 hours of approved efforts to claim this leave. There are no compensatory offs for working on published holidays. In this case, team member will have to avail another US or Indian holiday after canceling the particular holiday which she/he has worked on.

Compensatory offs can neither be accumulated nor can be encashed. Also, they cannot be clubbed with vacation leave.

COMPANY HOLIDAYS

List of company holidays are published by the company annually. Employees are required to submit their annual holiday plan through the leave management system for the approval of their respective managers in the beginning of the year or whenever they join (in case of new joiners). In case they wish to change their holiday later, they should contact HR.

In case of company holidays, a new joiner will get to apply for one day holiday per month in the first year, based on his/her month of joining, except for January. If he/she joins in January, their holiday eligibility will still be 11 days, similar to other existing employees.

LMS system will calculate the holidays based on the date of joining of the employee and allows him/her to apply for a holiday plan, in case of new joiners. In case any existing employee doesn't apply for a holiday plan, one holiday will lapse for that particular month on LMS and employee will be able to apply only for the balance holidays. Therefore, existing employees need to apply for their holiday plan in the beginning of the year and holidays start lapsing from the next month if not applied in January.

Above Policy and guidelines are subject to change from time to time by the Company, depending upon business conditions and contingencies.

Change History Date	Version	Name	Change Details
19th Mar, 2020	1.8	John Williams	Amendment in case of -15 leave balance
27th Feb, 2020	1.8	John Williams	Amendment in appraisal cycle for employees on maternity leave
16th Jan, 2020	1.7	John Williams	Change in Introduction
Feb, 2019	1.8	Roger Wood	<p>Amendment in applicability, Work from home in the policy.</p> <p>Amendments in case of unauthorized leaves</p> <p>Amendment in carry forward of leave balance in financial year</p> <p>Amendment in Marriage, paternity, Bereavement and Education leave</p> <p>Amendment in Special Sick Leave</p>
3 Aug 2021	1.9	Roger Wood	Amendment in carry forwards of leave balance to up to a max. number of 10