

LEAVE POLICY

YASH TECHNOLOGIES PVT LTD



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QUALITY MANAGEMENT SYSTEM

YASH-HRO-001-P004: LEAVE POLICY

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1.0 PURPOSE

Leave is granted to employees with an intention of providing rest, recuperation of health and for fulfilling the personal/social obligations. This Policy defines the guidelines & classification of various leave types, their accruals & the procedures for employees of the Company (YASH Technologies Pvt Ltd).

2.0 SCOPE

The policy applies to all permanent and contractual employees who are on rolls of YASH Technologies Pvt Ltd (YASH). Employment Category like trainee, on probation, confirmed & contractual on YASH payroll are covered for the purpose of this policy.

3.0 OWNERSHIP/IMPLEMENTATION

The ownership & implementation of this policy lies with Human Resources (HR) Department. It will be effective from March 14, 2011 & will continue to be in force unless superseded by a revised policy. The HR Department reserves the right to amend, abrogate & reinstate the entire policy or any part of it as & when it deems fit.

4.0 LEAVE YEAR

The policy assumes leave accounting year as 1st January to 31st December of a calendar year.

5.0 HOLIDAY CALENDAR

The company announces location based holiday calendars for office locations in India. Every year HR dept. publishes the holiday calendar in the month of December applicable for next year.

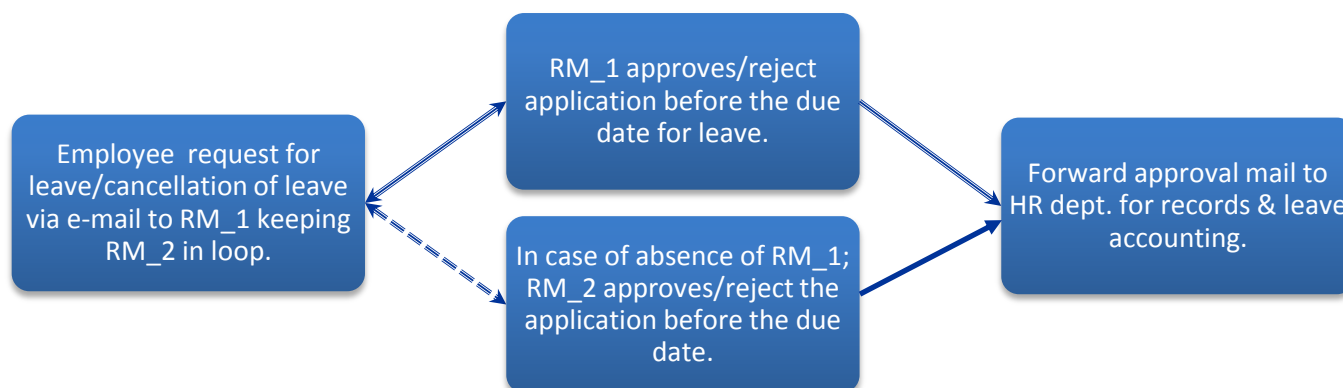
- Declared holidays will be limited to 10 working days in a calendar year.
- Employees have to refer the calendar as applicable to them as per their base location, business unit & work timings.
- Employees working at other location's development center in India apart from their base location shall follow calendar as applicable to that location.
- Employees working at client site or projects shall follow client's holiday calendar as applicable.
- Employee should update HR as to which holiday calendar s/he is following whenever there is any change in order to regularize leave & attendance accordingly.

6.0 LEAVE PROCESS & FLOW CHART

Leave is granted at the discretion of the management based on the evaluation of business need/requirement and can't be claimed as a matter of right by the employees. YASH promotes systematic practices and it's suggested that leaves are planned prior to availing them. Hence, employees should plan the leaves as much in advance as possible & take prior approval of the Reporting Manager in writing via e-mail.

- Apply in writing to Reporting Manager (RM) at least 15 days in advance for any planned leaves.
- If an employee is required to take leave in unavoidable or exceptional circumstances, s/he can inform the same to his RM or HR department on the same day before the shift starting time via call and can take post approval via e-mail once resume office. In all other situations a prior approval is mandatory from RM via e-mail only.
- An employee is required to provide contact address & their active contact number to RM & HR before the commencement of leave so that employee may be contacted in case of any business exigencies.

Leave Process Flow Chart:



Step by Step Process for Leave Application: Same process shall be followed for leave cancellation/modification plan.

- 1) Employee will send a **leave application specifying leave type** to immediate Reporting Manager 1 (RM_1) for approval while keeping Reporting Manager 2 (RM_2*) in loop via e-mail. Employee may cross check the leave balance with HR before applying for leave.
- 2) **RM_1** will **approve/reject** leave application as per business need preferably within 3 working days or before the due date for commencement of leave; whichever is earlier. In case **RM_1 is absent** then **RM_2** will approve/reject such leave application before the due date for commencement of leave.
- 3) For **employees working at client site**; client's manager shall be the immediate reporting manager (RM_1). Employees working at client site should also keep account manager (if any) in loop along with RM_2 while requesting for leaves.
- 4) Once **leave is approved**; approved leave mail will be **forwarded to HR dept.** by RM who will approve the leave for records or shall loop HR while approving the leave.
- 5) Leave may be granted without pay if there is no leave with pay to his/her credit at the sole discretion of the RM. Please refer section 15 for more details for **Leave Without Pay (LWP)**.
- 6) **Unauthorized absence** i.e. leave availed without the approval of the RM may therefore be treated as LWP irrespective of availability of leave balance which should not exceed three days as this'll account for serious misconduct subject to disciplinary action which may further lead to termination of services with the company. Please refer Attendance Policy for more details.
- 7) In case an **employee is not specifying the leave type** while applying for leave; HR shall deduct such leave out of Casual Leave, Sick Leave, Privilege Leave, Comprehensive Earned Leave, Accumulated Earned Leave balance in chronological order as per the available balance.

NOTE: *For the purpose of this policy the RM_2 shall be or equivalent to Delivery Manager/Practice Manager/Principal Consultant or higher.

7.0 TYPE & ELIGIBILITY OF LEAVE

An employee shall be granted following types of leaves based on their eligibility during the tenure with the company.

- **Comprehensive Earned Leave (EL)**
- **Maternity Leave (ML)**
- **Paternity Leave (PL)**
- **Child Adoption Leave (CAL)**
- **Birthday Leave (BL)**
- **Marriage Anniversary Leave (AL)**
- **Bereavement Leave (BR)**
- **Casual Leave (CL)** *(For Contractual Employees only)*

Note: Leave without pay (LWP) and Compensatory off (Comp Off) are not the Leave Options. However; these can be availed based on the guidelines mentioned under section 15 & 16.

Eligibility for Employment Category:

Type Of Leave	Eligibility for Employment Category			
	Trainee	Probation	Confirmed	Contract
Comprehensive Earned Leave (EL)	Yes	Yes	Yes	-
Maternity Leave (ML)	Yes	Yes	Yes	Yes
Paternity Leave (PL)	-	-	Yes	-
Child Adoption Leave (CAL)	-	-	Yes	-
Birthday Leave (BL)	Yes	Yes	Yes	Yes
Marriage Anniversary Leave (AL)	Yes	Yes	Yes	Yes
Bereavement Leave (BR)	-	-	Yes	-
Casual Leave (CL)	-	-	-	Yes

Entitlement to Employment Category:

Type Of Leave	Occurrence	Unit of Measure	Entitlements to Employment Category			
			Trainee	Probation	Confirmed	Contract
Comprehensive Earned Leave (EL)	per month	In days	1	1	2	-
Maternity Leave (ML) *	per occasion	In weeks	12	12	12	12
Paternity Leave (PL)	per occasion	In days	-	-	3	-
Child Adoption Leave (CAL)**	per occasion	In days	-	-	30	-
Birthday Leave (BL)	per occasion	In days	0.5	0.5	0.5	0.5
Marriage Anniversary Leave (AL)	per occasion	In days	0.5	0.5	0.5	0.5
Bereavement Leave (BR)	per occasion	In days	-	-	3	-
Casual Leave (CL)	per month	In days	-	-	-	1

P.S: Please refer different heads as specified further in this policy for detail explanation of each leave type.

* As per rule defined in Maternity Benefit Act, 1961.

*** Child Adoption entitlement is defined for women employees in the above matrix; male employees may refer the details under section 12 of this policy for their entitlement under this leave type.*

8.0 CALCULATION OF LEAVE BALANCE WITH THE IMPLEMENTATION OF NEW POLICY

Complete balance as on 31st March'11 shall be carried forward (c/f) as below:

- Current Privileged Leave shall be c/f as it is & shall be converted into Accumulated Earned Leave (AEL).
- A new account (a/c) of Comprehensive Earned Leave (EL) shall be created. Credit into this leave a/c as per the eligibility of employee & leave accounting shall be done as per section 9 of this policy.
- Current Casual Leave (CL) balance & Sick Leave (SL) balance shall be c/f in respective heads only.
- Any leave availed will have to be utilized first from your respective balance of CL (or comp-off if any) which shall get lapsed by end of year.
- Sick leave shall get carry forward for next two years i.e. till December, 2013 in case it is not utilized but after this period it shall get lapsed automatically.
- Leave Balance Calculation is done as :

(Opening balance – Leave availed/consumed during the month) + Eligibility for the month = Closing balance

Example: 1: Leave credited in EL a/c is shown based on the assumption that employee has worked for full month.

Particulars	CL	SL	-	PL
Closing Leave Balance as on 31st March'11	0.5	8	-	40
Particulars (New Policy)	CL	SL	EL	AEL
Opening Balance after the new policy as on 1 st April'11 (A)	0.5	8	0	40
Leave Availed Ex. i: In case 3 days Leave availed (B)	0.5	2.5	0	0
Eligibility as per New Policy for the month in case worked for full month (C)	0	0	2	0
Closing balance as on 30th April'11 (D) [D= (A-B) + C]	0	5.5	2	40
Particulars	SL	EL	AEL	
Opening Balance as on 1 st May'11 (A)	5.5	2	40	
Leave Availed Ex. ii: In case 6 days Leave availed (B)	5.5	0.5	0	
Eligibility for the month in case worked for full month (C)	0	2	0	
Closing balance as on 30th May'11 (D) [D= (A-B) + C]	0	3.5	40	
Particulars	EL	AEL		
Opening Balance as on 1 st Dec'11 (A) <i>(assuming no leave has been taken from June onwards)</i>	15.5	40		
Leave Availed Ex. iii: In case 2.5 days Leave availed (B)	2.5	0		
Eligibility for the month in case worked for full month (C)	2	0		
Closing balance as on 31st Dec'11 (D) [D= (A-B) + C]	15	40		
Particulars	EL	AEL		
Opening Balance as on 1 st Jan'12 (A)	0	55		
Leave Availed Ex. iv: In case 1 days Leave availed (B)	0	1		
Eligibility for the month in case worked for full month (C)	2	0		

Closing balance as on 31st Jan'12 (D) [D= (A-B) + C]

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- In case employee has leave balance in Comprehensive earned leave (EL) he may utilize it even if balance is there in sick leave. Reason being sick leave can be utilized anytime during next two years but a particular balance from EL shall get lapsed by the year end (Please refer section 9 of this policy). It also depends on the leave balance available in employee leave a/c. If there is any query related to utilization of leave balance an employee may approach HR for the same.

Example: 2 – considering the above example from ex: ii

Particulars	SL	EL	AEL
Opening Balance as on 1 st May'11 (A)	5.5	2	40
Leave Availed Ex. ii: In case 0 days Leave availed (B)	0	0	0
Eligibility for the month in case worked for full month (C)	0	2	0
Closing balance as on 30th May'11 (D) [D= (A-B) + C]	5.5	4	40
Particulars	SL	EL	AEL
Opening Balance as on 1 st Dec'11 (A) <i>(assuming no leave has been taken from June onwards)</i>	5.5	16	40
Leave Availed Ex. iii: In case 4 days Leave availed (B)	1	3	0
Eligibility for the month in case worked for full month (C)	0	2	0
Closing balance as on 31st Dec'11 (D) [D= (A-B) + C]	4.5	15	40
Particulars	SL	EL	AEL
Opening Balance as on 1 st Jan'12 (A)	4.5	0	55
Leave Availed Ex. iv: In case 1 days Leave availed (B)	1	0	0
Eligibility for the month in case worked for full month (C)	0	2	0
Closing balance as on 31st Jan'12 (D) [D= (A-B) + C]	3.5	2	55

9.0 COMPREHENSIVE EARNED LEAVE (EL)

Employees are entitled to Comprehensive Earned Leave (EL) which would include all kinds of leave including Privilege Leave, Casual Leave, and Sick Leave which was given earlier and may be used for any leave requirements to fulfill their personal, social obligations & for work-life balance.

9.1 ACCRUAL OF COMPREHENSIVE EARNED LEAVE/ENTITLEMENT

Leave is credited into an employee's leave account on "Accrual" basis, i.e. the leave is required to be earned by an employee & will be credited on prorated basis by end of the month in the employee leave account.

Comprehensive Earned Leave (EL) accrues to employees who are confirmed at the rate of **2 days** for every month worked and for Trainees/Probationers till they get confirmed it'll be **1 day** for every month worked.

Entitlement of Comprehensive Earned Leave will be limited to a maximum of **24 days** of earned leave in a year.

Leave credits for a month shall be prorated based on no. of working days for:

- New Joiners.
- Employees separating from the Company.
- Employees availing leave without pay.

- Women employee if availing maternity leave or child adoption leave.

Leave shall not be accrued in following cases:

- Comprehensive earned leave shall not be accrued if an employee is on maternity leave, child adoption leave & leave without pay for full month.
- In case of the separation; employee will not be entitled for any accrual of leave from the date of resignation/separation & s/he may be entitled only for company holidays during this period of notice.
- Comprehensive Earned leave (EL) can't be accrued in advance.

9.2 LEAVE CALCULATION

In the case an employee joins/relieves during the month, the calculation of leave is done as per following:-

$$\text{Leave eligibility} = \frac{\text{No. of days worked in a month}}{\text{Total no. of days in a month}} * \text{Eligibility as per Employment Category}$$

For example:

If an Employee joins on 11th day of April month and he/she is in Probation, thus the leave eligibility as per Employment Category shall be:

In this example no. of days worked = 20 days (30-10)
 No. of days in the month = 30 days
 Leave eligibility as per Employment Category = 1 day/month

Thus, Leave eligibility = $(20/30 * 1) = 0.66666$ which will be rounded off to 1 day for the month.

Note: Number shall be rounded off as per general rule. Less than 0.5 shall be 0, 0.5 will be 0.5, more than 0.5 shall be 1.

9.3 FOR AVAILING COMPREHENSIVE EARNED LEAVE

- Apply for leave as per leave process as defined under section 6 of this policy.
- The minimum leave which is permissible will be half a day of leave.
- Leave allowed to an employee will be limited to his/her leave balance & subject to approvals as defined in leave process under section 6 of this policy.
- Comprehensive Earned Leave (EL) which may be availed at any point of time should not exceed 2 calendar months. In case an employee has a requirement for long leave i.e. exceeding 1 month and subject to a maximum of 2 calendar months such leave should have the approval of the Business Unit Head (BUH) in consent with HR.

- If this leave is availed on ground of sickness for more than 3 days sufficient medical proof/certificate which should includes restrictions, cause & estimated duration for recovery has to be provided to RM & HR.

9.4 CARRY FORWARD/ENCASHMENT OF COMPREHENSIVE EARNED LEAVE:

- 1) Leave not availed will be carried forward to the subsequent year. However; such leave c/f will be limited to a maximum of 15 days only on a year basis. Any excess shall be automatically lapse.

For Example:

For a year; total EL provided are 24 out of which employee has consumed 8. Hence remaining balance is 16. Out of this 16 leave balance, 15 leaves will be c/f to next year & 01 leave will lapse.

- 2) Comprehensive Earned Leave will be accumulated up to a maximum of 60 days across leave years in Accumulated Earned leave (AEL) a/c. In case AEL is in excess of 60 days it shall be encashed at the end of calendar year along with salary automatically.

For Example: After few years; total AEL a/c is 72 than 12 (72-60) will be encashed at the end of year along with December salary automatically & rest 60 shall be c/f to next year.

- 3) **In case of Employee Separation/Termination:** Apart from encashment at the end of year as per aforesaid points; EL & AEL shall be encashed to the *confirmed employee* in following cases of separation/termination as well:

- In case of *notice on resignation* along with full & final settlement.
 - In case of *termination of services* on account of *ill health, retrenchment, layoff & retirement* along with full & final settlement.
 - In case of *death* of any employee the payment will be made to his/her legal heirs or nominees.
 - Except as and to the extent provided by law, no employee will be entitled to payment in lieu of leave after he/she is terminated on account of misconduct/violation of any terms & condition of employment.
- 4) Leave encashment will be done at the rate of last basic salary only. Existing tax rules will be applicable in case of payments towards encashment of leaves.

10.0. MATERNITY LEAVE (ML)

The Provision of Maternity Leave is in accordance with the Maternity Benefit Act 1961.

- 1) **Leave Eligibility:** This benefit will be extended to a woman employee who has worked with YASH Technologies Pvt Ltd for a minimum period of 80 days in the 12 months immediately preceding the date of her expected delivery. Any period of leave without pay will not be considered as days worked for this purpose.
- 2) **Leave Entitlement:** 12 weeks continuous Leave will be applicable to all eligible woman employees (6 weeks before delivery and 6 weeks after delivery).

Any expectant women can avail maternity benefit leave from any day starting 6 weeks before the expected date of delivery. However, it shall depend on the sole discretion of the expectant women as from when exactly she would like to start availing the maternity leave before the expected date of delivery.

- 3) **For availing Leave:** Women employees are advised to get Leave sanctioned in writing via e-mail from the concerned RM at least 3 months in advance before the expected due date for delivery so that work may be planned accordingly.

An original certificate (hardcopy) from a qualified obstetrician/ gynecologist duly signed and stamped, specifying the expected date of delivery needs to be submitted to HR.

- 4) The expectant women shall arrange to intimate the HR through her husband or an immediate family member via call or email about the exact date of birth of her child after delivery. She also needs to submit Birth certificate once her leaves are over under this leave type to regularize these leaves.
- 5) Maternity leave can be extended up to 1 month with pay beyond the period of 12 weeks in case of woman is suffering from illness arising out of pregnancy, delivery, premature birth of child or miscarriage on production of such proof as the case may be prescribed for.

A woman employee required to submit an original certificate (in hard copy) duly signed and stamped by her registered medical advisor (doctor) clearly stating the problem/health issue and the recommendation to HR.

- 6) Further extension of Leave is possible on ground of such illness only if RM approves in conjunction with BUH approval. This leave extension shall be treated as leave without pay.
- 7) Up to a maximum period of two weeks of continuous leave will be granted in case of tubectomy operation from the date of such event.
- 8) In case of miscarriage/medical termination of pregnancy ; a woman employee shall on production of such proof as may be prescribed be entitled to six weeks of continuous Leave immediately following the day of miscarriage/ medical termination of pregnancy.
- 9) Women employee covered under Employee State Insurance Act (ESIC), 1948 shall not be covered under this act but as per ESIC Act.

11.0. PATERNITY LEAVE (PL)

YASH introduces Paternity Leave in order to help the male employees to take time off from work during the postnatal stage of his child. Paternity leave is an additional holiday entitlement.

- 1) A confirmed employee will be entitled to Paternity Leave up to 3 working days. This leave can be availed in continuity or within 3 month time from the birth of the child.
- 2) The employee shall submit the application at least one month in advance from expected date of delivery to RM. Birth certificate has to be provided to HR within one month after such event to regularize these leaves.
- 3) Applicable only for the birth of the maximum two children.

- 4) It will be at the sole discretion of RM to plan the leave with the employee after assessing the staffing need/project requirements.
- 5) Paternity leave is not encashable. In case it is not availed within 3 months from the birth of the child it neither be c/f nor be considered as Comprehensive Earned Leave (EL).

12.0 CHILD ADOPTION LEAVE (CAL)

YASH is committed towards employee welfare and developing work practices & human resource policies that support work-life balance. One more step towards the same is to extend the option of Child Adoption Leave (CAL) to assist employees as it can make a critical difference for adopted child and for employees who wish to build their families through adoption.

- 1) This benefit will be extended to all confirmed employees who adopt a child.
- 2) Women employees shall be granted 30 days continuous leave & male employees will be entitled for 3 days leaves in continuity.
- 3) "Child" is defined as a child up to the age of 12 years for the purpose of this leave type.
- 4) Employees must apply to the RM & HR Department in writing via email of their intention to take child adoption leave at least one month prior to the intended date of adoption.
- 5) Necessary documents issued by the licensed adoption agency have to be provided to HR for confirming the date of adoption & for necessary approvals under this leave type.
- 6) Licensed adoption agency is the agency which is listed by the state government and recognized by CARA (Central Adoption Resources Agency*)
- 7) To qualify for the child adoption Leave an employee must be newly **matched with a child for adoption by licensed adoption agency.
- 8) It will not be considered for cases which are not newly **matched for example where a step-parent is adopting a partner's child.

* (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. Official Website: <http://www.adoptionindia.nic.in>)

**Matching is the process in which the agency will take care that a child is meeting the description, if any, desired by the parent(s).

13.0 BIRTHDAY/MARRIAGE ANNIVERSARY LEAVE (BL/AL)

It's a pleasure to introduce Birthday/Marriage anniversary Leave to all employee for these two special occasions.

- 1) Employees are entitled to 0.5 day leave on each of the events. Dates will be considered as per records only.
- 2) BL & AL is not encashable. It'll lapse automatically if not taken on the respective date except for employees who are working at client site & in case Client is unable to approve such leaves due to business need. In such specific case only this leave can be extended further for next 1 month.
- 3) Employees are suggested to intimate their RM at least 3 days in advance to assess the staffing need/ project requirements.

- 4) In case both dates for birthday & marriage anniversary coincide employee can take 0.5 day in consideration to this account.
- 5) In case birthday/marriage anniversary is falling on declared holiday/weekend there is no provision of availing this leave on any other day.

14.0 BEREAVEMENT LEAVE (BR)

This is an additional leave facility given to confirmed employees to enable them to bear the grief who suffers the loss of any immediate family member i.e. defined as parents, spouse & children.

- 1) Employees are entitled for 3 days on this account. These leaves can be availed in continuity or within 3 month time from the date of such incident.
- 2) In case of requirement of such leave employee shall inform RM & submit the application for pre/post approval as the case may be from/after the date of such event.
- 3) Bereavement leave is not encashable. In case it is not availed within 3 months from the date of such incident it neither be c/f nor be considered as Comprehensive Earned Leave (EL).

15.0. LEAVE WITHOUT PAY (LWP)

‘Leave without Pay’ is not a leave option. Leave without pay may be allowed to an employee only if the accrued leave balance has been exhausted. Requesting/approving leave in excess of the comprehensive earned leave balance should be strictly avoided. However, in case of emergency, employees may be allowed leave without pay subject to necessary approvals.

Note: LWP would be granted only when it is apparent that it will result in a benefit to YASH and will result in increased job ability, protection of employee's health/interest & based on business requirement.

- 1) LWP will be approved in case of emergencies or where it is getting combined with any long duration leave like for the purpose of Own Marriage, education purposes, sickness or for any other reasons deemed justified by the RM but this will be restricted to a maximum of 2 calendar months.
- 2) Employee may be granted special sick leave for a period specified by BUH to those employees who suffer from serious / prolonged sickness like heart attack, paralysis, T.B., Cancer, etc. on account of which an employee is required to be away from work for treatment and recovery at the sole discretion/approval of BUH in conjunction with HR. Sufficient medical proof/certificate which should includes restrictions, cause, and estimated duration for recovery has to be provided to HR.
- 3) Any period of leave without pay shall not qualify for any compensation and salary.
- 4) Intervening weekends or holidays within a period of LWP allowed to an employee will also be considered as LWP.
- 5) Employees are not allowed to avail leave while serving Notice Period. However; in case of exigencies an employee can avail leave with appropriate approval from the RM. In this case notice period shall be extended by those days & if notice is not extended by RM than these leaves shall be considered as LWP.

16.0 COMPENSATORY OFF (Comp- Off)

If an employee is required to work on any important assignment (on being asked by his/her RM_2/BUH) on a declared national festival & holiday, weekly off day s/he is eligible for Compensatory off.

- 1) An employee should have worked for at least 8 hours & 4 hours in order to avail one-day & half day comp-off respectively on declared national festival & holiday, weekly off day on any important assignment/project.
- 2) Compensatory off is subject to prior approval of RM_2 & Delivery Manager in case RM_2 is not delivery manager.
- 3) Any comp-off accrued during the year shall be utilized till the yearend otherwise it'll be lapse by the end of year.
- 4) Comp-off accrued during the last quarter (Oct-Dec) can be carried forward to next six months only based on BUH approval.
- 5) No compensatory offs will be entertained when worked on these days without prior approval.

17.0 CASUAL LEAVE (CL)

Contract employees are eligible for 1 day Leave for every month worked. These leaves cannot be encashed but it can be accumulated (if not used) in the case of contract extension.

- The minimum leave which is permissible will be half day of leave.
- Leave allowed to an employee will be limited to his/her leave balance.
- Leaves shall be c/f in case of contract extension but not limited to lapse at the end of year.

18.0. REPORT SUGGETSIONS & QUERIES

Thank you for your cooperation. We believe that an employee is the biggest asset for the company. Hence; your suggestions & queries are most welcome. This will help us in making the policies more employees friendly. Should you have any suggestions & queries please e-mail at corphr.india@yash.com.

19.0. ACRONYMS

Company	YASH Technologies Pvt Ltd
YASH Technologies Pvt Ltd	YASH
HR Department /HR dept./HR	Human Resource Department
BUH	Business Unit Head
RM /RM_1	Immediate Reporting Manager
RM_2	Delivery Manager/Practice Manager/Principal Consultant Equivalent or Higher
EL	Comprehensive Earned Leave
ML	Maternity Leave
PL	Paternity LeaveRM_2
CAL	Child Adoption Leave
BL	Birthday Leave
AL	Marriage Anniversary Leave
BR	Bereavement Leave
CL	Casual Leave
SL	Sick Leave
AEL	Accumulated Earned Leave
LWP	Leave Without Pay

Comp-Off	Compensatory off
c/f	Carried Forward
a/c	Account

Thanking You - HR Department

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