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|  | <b>HR POLICY MANUAL</b> |                          |                   | Doc. No.      | JBM-HR-02-02              |
|   | <b>Group Level</b>      | <b>BU/Business Level</b> | <b>Unit Level</b> | Rev No.       | 1                         |
|   | √                       |                          |                   | Rev Date      | 19 <sup>th</sup> Feb 2026 |
|   | <b>LEAVE RULES</b>      |                          |                   | Rev Frequency | On Requirement            |
|   |                         |                          |                   | Doc Owner     | Group Corp. HR            |
|   |                         |                          |                   | Approved By   | Group Corp. HR Head       |
|   |                         |                          |                   |               |                           |

### 1. OBJECTIVE:

To provide the statutory numbers of different kind of leaves to the employees, e.g. Earned Leave, Sick Leave, Casual Leave, and Maternity Leave etc. to meet their personal commitments.

### 2. APPLICABILITY:

These guidelines will apply to all the existing employees and employees who may be joining or elevated in the above grades / levels in future.

### 3. PROCEDURE:

#### 3.1 Entitlement:

Leave entitlement is governed at the Unit/Company level which is to be decided considering the local practices. The respective Unit P&A will be responsible to communicate the entitlements of their respective employees.

For all interpretation/calculation under this policy, the basis will be English calendar year, i.e. 1st January to 31st December.

#### 3.2 Casual Leave (CL):

- i. Though Casual leave is meant to be used for meeting emergencies in day to day life, it is expected that the employee going on CL will inform his/her respective P&A / Department Head in advance or else make his/her best attempt to send information as soon as possible.
- ii. In case of half day CL, lunch interval will be the dividing line.
- iii. CL cannot be clubbed with any other type of leave.
- iv. CL cannot be claimed for more than 3 consecutive days at a time.
- v. CL will not be entitled for carry forward or encashment if un-availed.
- vi. Employees can avail the casual leave/s as per their entitlement during the calendar year and any un-availed leave/s will lapse at the end of calendar year.
- vii. Availing Casual Leave/s will not be accounted for 100% Attendance Awards and PMS related Attendance Scores.

#### 3.3 Sick Leave (SL):

- i. Person availing Sick Leave must inform the respective P&A / Department head, about his/her sickness as soon as possible.
- ii. Employee availing SL for 3 days or more shall have to submit a valid Medical Certificate issued by a competent medical officer/Doctor on resuming the duties.

- iii. SL can be combined with EL in case of shortfall in SL.
- iv. Accumulation of sick leave will be governed by the units considering local laws but not more than sixty days.

### **3.4 Earned Leave (EL):**

- i. EL earned for the year shall be credited to employee's leave account in the month of January of the following year. However, an employee shall be entitled for availing EL only after confirmation or completion of one-year service, whichever is later. For detailed rules please contact BU/Unit P&A.
- ii. For availing EL, an employee has to apply for leave at least 15 days in advance on the prescribed form available with unit P&A and obtain sanction thereof. However, the management has the discretion to determine when an employee should be granted EL depending on the exigencies of work.
- iii. EL cannot be availed for less than 1 days or more than 60 days at a time.
- iv. EL for fraction of a day is not permissible.
- v. Any leave in excess of the maximum accumulated limit of 60 shall automatically and compulsorily be encashed in the month of January every year.
- vi. EL can also be encashed subject to following condition:
  - a) Employees can get their EL encashed subject to the conditions that after encashment, there should still be a minimum balance of 30 EL to his/her credit.
  - b) In case of EL encashment for any reason whatsoever, any tax liability on encashment will be borne by the employee as per Income Tax Act.

### **3.5 Compensatory Off:**

The Compensatory-off is applicable only for Staff (Associate to Sr. Executive). Compensatory off will be credited @ Half Day for 4 Hours continuous working and One Full day for 8 hours Continuous working. On Sunday / Weekly Off Day and Holiday, Six Hours shall be considered as full day. The above working hours are excluding Lunch time. The Compensatory Off should be availed within 90 days from the date of credit. Compensatory-off will not be entitled for encashment if un-availed it will lapse after the expiry of 90 days from the date of credit. . Availing Compensatory off/s will not be accounted for 100% Attendance Awards and PMS related Attendance Scores.

### **3.6 Shut Down / NPD / Block Closure Leave Policy:**

This is applicable to plant locations where we have scheduled a Shut-Down period, during which our plants pause production and focus on essential maintenance activities.

In case the Shut Down / NPD / Block Closure is announced, during that period 50% of the Total NPD Days equivalent leaves shall be credited to the employee's Casual Leaves account, additionally.

During the Shutdown Period, only assigned employees can attend their duty with approval of respective RM.

Un-availed leave/s (casual) will lapse at the end of the calendar year. Availed leaves during this period will be debited from CL/EL. Those employees who are required during this period and if they do not come, they shall not be entitled to this benefit.

### **3.7 Leave Recommending and Sanctioning Authority:**

Any employee seeking any kind of leave should take approval on Leave Management System – Online Employee Self Service Portal.

### **3.8 Extension of Leave:**

- i. Extension of leave will not be allowed in normal circumstances. If imperative, request for extension should reach the Sanctioning Authority well in time, before the expiry of earlier sanctioned leave. Sanction of extension is purely discretionary.
- ii. An employee who remains unauthorized absent and does not report for duty within 10 calendar days from the date of expiry of leave granted to him/her shall lose lien on his/her post and shall be deemed to have voluntarily left the service of the Organization, without notice.

### **3.9 Advance Leave:**

In exceptional circumstances, where an employee has no leave accumulation standing to his /her credit and his/her need is genuine, the Sanctioning Authority may grant advance Leave. The sanctioning authority for such leave will be Group Functional Head/ BU Head & Business Head / Group Corporate HR.

### **3.10 General:**

- i. Leave cannot be claimed as a matter of right. Management reserves the right to revise, refuse, curtail or revoke leave at any time looking into the exigencies of service.
- ii. An employee is prohibited to take up any service or accept any employment during the period of leave.
- iii. No employee shall return to duty before the expiry of the period of leave granted to him /her except with the permission of the authority competent to grant leave.
- iv. Intervening Sundays/holidays falling within the spell of leave will not be counted.
- v. For employees joining the organization in the middle of a year, CL, SL will be credited on pro rata basis. For employees leaving the organisation in the middle of a year, EL will be credited based on completed months in service with the company.
- vi. Leave record for all types of leave availed/un-availed and sanctioned in respect of each employee shall be maintained by the Unit P & A.
- vii. The employee must be available on the address/contact details given by him/her in the leave application so that he/she can be contacted in case of emergency.
- viii. Maternity Benefit (Amendment) Act 2017 will be applicable to all women employees.