

OBJECTIVE:

The objective of this Standard Operating Procedure (SOP) is to define a structured and transparent framework for managing Leave, Permission, Comp-off and Overtime (OT) within the organization. This policy aims to:

- Ensure fair and consistent application of time-off benefits for all employees
- Provide clear guidelines on eligibility, entitlements, and approval processes
- Facilitate accurate tracking and compliance with statutory and organizational norms
- Prevent misuse and encourage responsible utilization of leave and overtime resources

Scope of the Policy:

This SOP applies to all On roll employees of the organization, including both managerial and non-managerial staff, across all departments and locations. It covers the guidelines, processes, and responsibilities related to:

- Casual Leave (CL), Medical Leave (ML), and Earned Leave (EL)
- Availing short-term permissions for personal needs during working hours
- Pre-approval, tracking, and compensation of Overtime (OT)
- Treatment of weekly offs, compensatory offs, and public holidays in relation to leave usage

This SOP excludes contract workers, consultants, and interns unless explicitly stated in their terms of engagement.

Types of Leave Eligible for Employees:

- Casual Leave (CL)
- Earned Leave (EL)
- Medical Leave (ML)
- Compensatory Off (Comp-Off)
- Short Leave (SL)
- National & Festival Holidays (NFHD)
- Loss of Pay (LOP) & Absent (AB)
- Weekly off (WO)

Casual Leave (CL):

- Entitlement: Employees are eligible for maximum 6 days of CL in a calendar year
- Prorated for new joiners based on date of joining
- Unutilized Casual Leave will Lapse at End of the calendar year and cannot be carried forward or encashed after that calendar year
- CL may be availed as either a full day or a half day.
- The employee will be eligible for 0.5 day Casual leave a month and if unapplied the same can be accrued to the following month but on or before December of every year.

Earned Leave (EL):

- Entitlement: Employees are eligible for maximum 15 days of EL in a calendar year
- EL is calculated one day for every 20 working days worked in a calendar year. EL will be credited to the individuals after closing the calendar year and credited in the following year during the month of January
- Prior approval is essential for availing of EL and may be granted for either full day or half day.
- Excess balance of EL at the end of the year can be carried forward to the next calendar year. EL will be accumulated up to a maximum of 45 days. More than 45 days will be encashed in the following year.
- Leave encashing calculation is based on the last drawn Basic wages of the employee.
- Complete Encashing of unavailed leave is permissible only on resignation, retirement or death.
- The eligible leave will be calculated after completion of calendar year and for new joiners on prorata basis

Medical Leave (ML):

- Entitlement: AM and above cadre employees are eligible for maximum 10 days of ML in a calendar year, and new joiners will be eligible on prorata basis.
- Unutilized Medical Leave will Lapse at the end of calendar year and cannot be carried forward or encashed after that calendar year

Compensatory Leave (Comp-Off):

- Eligibility: All Employees are eligible for availing compensation for working for more than 10½ Hrs in a day and working on Weekly off and Holidays (Example: if employee works for 10:00 Hrs will not be eligible for comp-off and if employee works for 11 Hrs will be eligible for 2 ½ hrs compensation)
- To avail compensation for the days worked during weekly off, holidays or extra hours can be availed either half day or full day
- After having worked on holidays, weekly off days or extra hours as above, prior approval of the immediate higher authority is required to be obtained in the cosec app, an application duly approved by the immediate higher authority.

SOP for Leave, Comp off, OT & SL

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- Any Employees undergoing any training or engagement activities on declared holidays and weekly off will not be entitled for compensatory leave.
- Unutilized compensation will Lapse at the end of the calendar year and cannot be carried forward or encashed after that calendar year
- The Compensation hours can be clubbed and availed within that calendar year (Half Day or Full Day).

Short Leave (SL):

- Entitlement: All Employees are eligible for maximum of 2 hours of permission in a month.
- The 2-hour limit may be availed in either One instance of 2 hours or Two instances of 1 hour.
- Unutilized permission hours cannot be carried forward to the subsequent month under any circumstances.
- SL can be availed in any session

National & Festival Holidays (NFHD):

- The Company shall declare 9 or 10 paid holidays every year as per the National and Festival Holidays act based on that particular State Government.
- The dates will be announced at the beginning of each year.
- 4 national holidays will be uniform across all the Units. In addition to these 5 or 6 festival holidays will be declared as per the statutory domicile of the state.
- If any of the above holidays fall on a Sunday, then it will be compensated in later days.
- If an employee takes leave on both the day before (prefix) and the day after (suffix) the NFHD days then he will not be eligible for NFHD days on case to case basis.

Loss of Pay (LOP):

- When an employee exhausts the eligible number of days of Leave, any further leave that is taken beyond this limit will be treated as leave with LOP.
- In the event of political bandh / disturbance/ processions/ local public nuisances / mourning for important national leaders, natural calamities the working offices will be declared closed / not working.
- Employees will be compensating those days as per HR notification.

Absent (AB):

- An employee will be marked as Absent if they fail to report to work without providing prior information or obtaining approval from their reporting manager.
- This type of absence is not eligible to be adjusted against Casual Leave (CL), Earned Leave (EL), Medical Leave (ML), or any other form of leave, even if the employee has leave balance.
- Every such instance will be treated as Loss of Pay (LOP).
- All instances of absenteeism will be recorded in the employee's file and may influence appraisals, bonuses, and promotions.

- Repeated absenteeism (2 or more instances in a month or 3 in a quarter) will trigger disciplinary action, including written warning, suspension, or termination.
- Upon returning, the employee must submit a written explanation to the manager and HR within 24 hours.
- Absences due to medical emergency, accident, or other unavoidable circumstances must be supported by valid documentation and notified to HR within 48 hours.
- In such cases, management reserves the right to review and determine whether the leave can be regularized.
- Supervisors/Managers: To monitor employee attendance, attempt to contact absent employees without information, escalate cases to HR, and provide input for disciplinary actions.

Weekly Off (WO):

- Sunday will be the treated as weekly off day for all employees. Employees are not required to report for duty on their designated weekly off unless specifically requested and approved by their immediate supervisor or management due to urgent operational requirements.
- Employees who work on a designated WO will be eligible for either Compensation or OT as per company policy which can be availed later
- If an employee takes leave on both the day before (prefix) and the day after (suffix) the Sunday weekly off, then the Sunday will also be considered as **leave**, not as weekly off.

Shift Timings:

- The standard shift duration is 8 hours and 30 minutes (8.5 hours).
- This includes 8 hours of actual working time and 30 minutes allotted for lunch break
- Employees must complete 8.5 hours (including break) to be marked present for the full day.
- Any instance where an employee works less than the stipulated 8.5 hours in a shift will be considered a shortfall in working hours will be adjusted in Permission, Leave or Comp-off else will be treated as LOP
- If an employee is on official duty involving overnight travel they will be allowed a grace period of up to 2 hours to report to the office the following day and should work minimum of 6.5 hours in a day.
- Employees availing half-day leave (either first half or second half) must work a minimum of 4 continuous hours, excluding lunch break.
- The 30-minute lunch break will not be counted as part of the 4 working hours required.

Over Time (OT):

- Eligibility: Only Staff and below category employees approved by plant heads are eligible for OT.
- Employees will be eligible for OT if they have worked for more than 10.5 hours in a day.
- Any work duration equal to or less than 10.5 hours will not qualify for overtime compensation.
- OT hours will be paid out along with the monthly salary at a rate determined by company policy and applicable labor laws.
- OT hours can also be converted into compensatory leave, which can be availed later.
- The supervisor must then seek final approval from the **Plant Head** for the overtime work.
- Unauthorized overtime will not be compensated.

On duty (OD):

- If an employee is on full day on duty use the Tour Option under Cosec App.
- Submit a request in advance with details of the tour Get prior approval from the Plant Head.
- In-Between or Partial-Day On Duty during a part of the day employees must Use "Official Work-In" and "Official Work-Out" options in the Cosec App to record in and out timings.
- OD will be counted as Present only if Proper approvals are obtained through the app

General Points:

- All employees must record their attendance in the bio-metric machine during entry and exit.
- In areas where the biometric system is not available, employees must sign a manual attendance register.
- All the above Leaves, Comp off, OD and permission should Applied through Cosec App and approved in advance by the reporting authority before availing.
- If an employee notices a mistake in their attendance record, they must inform their immediate supervisor and HR department and make the correction and initial it, the supervisor must also verify and initial the correction for validation.
- Leave, OT and Comp Off entitlements are managed on a calendar year basis.
- For employees who exit the company during the year, leave entitlements will be calculated on a pro-rata basis.
- The Management reserves the right to amend, modify, or delete any part of this policy at any time, based on business needs or statutory requirements.

**Regards,
HR Dept.**