

# JAMMU & KASHMIR STATE

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## PROJECTS LEAVE POLICY

### PROJECT SITE EMPLOYEES

(Hydropower | Highways | Roads | Buildings | EPC | Infrastructure Projects)

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## TABLE OF CONTENTS

TABLE OF CONTENTS .....	2
DOCUMENT CONTROL .....	5
SECTION 1 — INTRODUCTION AND POLICY PHILOSOPHY .....	6
SECTION 2 — PURPOSE.....	7
SECTION 3 — SCOPE AND APPLICABILITY .....	8
3.1 Employees Covered.....	8
3.2 Employees Not Covered.....	8
3.3 Hierarchy of Application .....	8
3.4 Location-Specific Application .....	8
3.5 Employee Deployment Categories.....	9
SECTION 4 — DEFINITIONS .....	10
SECTION 5 — LEAVE FRAMEWORK .....	11
5.1 General Leave Principles .....	11
5.2 Earned Leave (EL) .....	11
5.2.1 Entitlement and Accrual.....	11
5.2.2 Maximum Accumulation .....	12
5.2.3 Availing Earned Leave .....	12
5.2.4 Earned Leave Encashment (In-Service) .....	12
5.2.5 Probation Period .....	12
5.3 Leave Without Pay (LWP) / Extra Ordinary Leave (EOL) .....	12
5.3.1 Conditions for Availing LWP / EOL .....	13
5.3.2 Maximum Duration .....	13
5.3.3 Impact of LWP .....	13
5.4 Maternity Leave (ML).....	13
5.5 Compensatory Off (C-Off) .....	13
5.5.1 Purpose .....	14
5.5.2 Eligibility .....	14
5.5.3 Calculation .....	14
5.5.4 Accumulation .....	14
5.5.5 Validity .....	14
5.5.6 Exceptional Extension .....	14
5.5.7 Conditions of Availing C-Off .....	14
5.6 Paternity Leave .....	15
5.6.1 Entitlement .....	15
5.6.2 Eligibility and Conditions.....	15
5.7 Short Leave .....	15
5.8 Advance Leave .....	16
SECTION 6 — LEAVE APPLICATION PROCEDURE .....	17
6.1 Standard Application — Planned Leave .....	17
6.2 Emergency Leave .....	17

6.3 Leave During Travel to Home Location .....	17
6.4 Extension of Leave .....	17
6.5 Manual Applications .....	17
6.6 Medical Documentation .....	17
SECTION 7 — APPROVAL MATRIX.....	19
SECTION 8 — LEAVE ADMINISTRATION RULES.....	20
8.1 Leave Records .....	20
8.2 Holiday List.....	20
8.3 Concurrent Leave Restriction.....	20
8.4 Leave During Notice Period.....	20
8.5 Recalled from Leave.....	20
8.6 Leave Records and Audit.....	20
SECTION 9 — EMPLOYEE AND MANAGEMENT RESPONSIBILITIES .....	21
9.1 Employee Responsibilities.....	21
9.2 Management Responsibilities.....	21
SECTION 10 — MISCONDUCT AND UNAUTHORISED ABSENCE .....	22
10.1 Classification of Unauthorised Absence.....	22
10.2 Treatment of Unauthorised Absence.....	22
10.3 Deemed Abandonment.....	22
SECTION 11 — ADMINISTRATIVE PROVISIONS AND PROTECTION .....	23
11.1 Pending Leave Applications .....	23
11.2 Leave During Notice Period.....	23
11.3 Policy Updates and Employee Responsibility.....	23
11.4 Record Retention .....	23
SECTION 12 — STATUTORY COMPLIANCE AND OVERRIDE.....	24
12.1 Governing Law and Codes.....	24
12.2 Statutory Override .....	24
12.3 Automatic Amendment.....	24
12.4 State-Specific Deviations.....	24
SECTION 13 — SEPARATION AND LEAVE ENCASHMENT .....	25
13.1 Leave Encashment on Separation .....	25
13.2 Death in Service .....	25
13.3 No Encashment During Leave .....	25
13.4 Recovery of Advance Leave .....	25
13.5 Full and Final Settlement .....	25
SECTION 14 — GENERAL GUIDELINES.....	26
SECTION 15 — INTERPRETATION AND AMENDMENT AUTHORITY.....	27
15.1 Interpretation.....	27
15.2 Amendment .....	27
15.3 Supersession .....	27
15.4 Grievance Redressal.....	27
ANNEXURE A — LEAVE ENTITLEMENT AND APPLICATION MATRIX .....	28

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A.1 Annual Leave Entitlement Summary .....	28
A.2 Leave Application and Approval Timelines .....	28
ANNEXURE B — LEAVE APPROVAL MATRIX (DETAILED).....	29
ANNEXURE C — STATE-SPECIFIC LEAVE DEVIATIONS .....	30
C.1 Purpose .....	30
C.2 Applicability .....	30
C.3 State-Specific Leave Deviation Matrix .....	30
C.4 Statutory Override .....	31
C.5 Review and Update .....	31

## DOCUMENT CONTROL

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This document supersedes all prior practices, informal arrangements, and any prior-version communications relating to leave administration for project site employees of the Company. Any conflict between this Policy and a prior version or informal arrangement shall be resolved in favour of this document only, subject always to the applicable provisions of law.

Version	Date	Description
R0	—	First Issuance of Project Site Leave Policy
R1.1	01-04-2026	Comprehensive Policy— Aligned with New Labour Codes 2020; Standalone Project Site Framework with — <b>Annexure C</b> defining the concise state-specific leave deviation schedule (J&K / Kishtwar Highway Project).

## SECTION 1 — INTRODUCTION AND POLICY PHILOSOPHY

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The Company is engaged in the civil construction and infrastructure sector, executing projects in hydropower, highways, roads, buildings, and other infrastructure developments for Government organisations, public authorities, and private sector clients. Project execution activities are spread across multiple states, remote locations, and diverse geographical and climatic conditions, and often involve continuous work schedules, shift-based operations, and extended deployment periods far from employees' home locations.

The Company recognises that the workforce deployed at project sites forms the foundation of its execution capability and the backbone of its commitment to clients and national infrastructure development. It is therefore essential that the leave framework applicable to project site employees reflects the practical realities of site-based work environments while protecting employee welfare, statutory rights, and the Company's operational interests.

This Project Site Leave Policy has been developed as a complete, standalone document. It does not depend upon, or refer to, the Company's Head Office Leave Policy for any purpose of interpretation or implementation. All leave matters for employees covered under this Policy shall be governed exclusively by the provisions set out herein.

The Policy recognises that project site work involves:

- Continuous project execution requirements driven by client milestones and contractual obligations.
- Shift-based and rotational deployment patterns across multiple disciplines.
- Remote and hardship-area postings with camp-based living conditions.
- Multi-state deployments with varying applicable labour law requirements.
- Limited manpower substitution capability at critical project stages.
- Time-sensitive execution schedules with high workforce planning constraints.

At the same time, the Company recognises that employees working in such challenging environments deserve care, fairness, adequate rest, planned family time and a structured framework that supports their personal and family well-being. The Policy is therefore designed to:

- Provide clear, fair, and operationally practical leave entitlements to all covered employees.
- Ensure full compliance with applicable labour laws, New Labour Codes, and statutory requirements.
- Establish an unambiguous, legally defensible framework for weekly-off arrangements, Compensatory Off, and rotational deployment planning.
- Protect the Company from litigation risks arising from ambiguous leave practices while treating employees with dignity and fairness.
- Support project continuity while enabling employees to meet their genuine personal and family needs.

## SECTION 2 — PURPOSE

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The purpose of this Project Site Leave Policy is to establish a clear, fair, and operationally practical framework governing leave entitlements and related processes for employees deployed at the Company's project sites. The Policy is designed to support employee well-being and work-life balance while enabling smooth project execution, proper workforce planning, and compliance with all applicable legal requirements.

The specific purposes of this Policy are to:

1. **Define Leave Entitlements:** Clearly specify the categories of leave available to project site employees, including eligibility conditions, accrual methodology, accumulation limits, and encashment provisions.
2. **Establish a Legally Defensible Weekly-Off and C-Off Framework:** Define the rights and practical arrangements for weekly-off days, Compensatory Off, and rotational deployment for Category A and Category B employees in a manner that is fair, transparent, and compliant with applicable law.
3. **Ensure Statutory Compliance:** Align the leave framework with applicable provisions of the New Labour Codes, State Rules, and other employment-related statutes in force from time to time.
4. **Promote Operational Continuity:** Establish clear approval hierarchies, timelines, and leave planning requirements to support project scheduling, client commitments, and workforce availability.
5. **Protect Company Interests:** Establish litigation-resistant provisions relating to unauthorised absence, deemed abandonment, pending leave applications, and notice period leave.
6. **Provide Clarity on Separation and Encashment:** Define the treatment of leave balances on separation, including encashment entitlements and full and final settlement timelines.

This Policy shall be interpreted and administered in a manner that balances the genuine needs of project site employees with the operational requirements of project execution, while maintaining full compliance with applicable law.

## SECTION 3 — SCOPE AND APPLICABILITY

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This Policy has been developed specifically for employees deployed at project sites of the Company. It establishes a self-contained leave framework that accounts for the operational and geographic realities of project execution environments.

### 3.1 Employees Covered

This Policy shall apply to the following categories of employees unless otherwise specifically stated:

- All permanent employees posted to, working at, or temporarily deployed at any project site of the Company.
- Employees transferred from the Head Office or another project site to a project location, for the duration of their posting at that location.
- Employees engaged on fixed-term or project-based employment arrangements and deployed at a project site, to the extent such coverage is specifically communicated by Management.

The applicability of specific leave benefits may vary depending on the nature of employment, employee category, and applicable terms of engagement.

### 3.2 Employees Not Covered

Unless specifically approved or notified by Management in writing, this Policy shall generally not apply to:

- Employees working at the Head Office, who are governed by the Company's Head Office Leave Policy.
- Contract labour, outsourced personnel, third-party employees, or individuals engaged through contractors or external agencies.
- Trainees, apprentices, and interns, except where specific provisions are separately communicated or expressly provided.
- Consultants, advisors, or individuals engaged under independent service agreements or other contractual arrangements.

### 3.3 Hierarchy of Application

This Policy is designed and administered in accordance with applicable labour laws and employment requirements. In the event of any inconsistency between the provisions of this Policy and any applicable statute, government notification, award, or legally enforceable provision, the provision more beneficial to the employee and legally binding shall prevail to the extent required.

Where an employee is entitled to superior benefits under an individual employment contract or specifically approved arrangement, such benefits shall continue to apply to the extent of that superiority.

### 3.4 Location-Specific Application

As the Company operates across different states and project locations, leave provisions may vary based on the applicable state labour laws and state-specific Rules notified under the New Labour Codes. Employees shall be governed by the provisions applicable to their designated place of posting for the relevant period. State-specific

deviations, where identified, are documented in Annexure C and shall be updated by HRD as and when new State Rules are notified.

### 3.5 Employee Deployment Categories

Given the diverse workforce deployment patterns at project sites, employees covered under this Policy are classified into two categories for the purpose of weekly-off and Compensatory Off administration:

**Category A — Local / Nearby Employees:** Employees residing at their own accommodation or at their homes, or within approximately 50 km of the project camp. Such employees may ordinarily observe Company-declared weekly-off days in accordance with the applicable project schedule, to support their work-family life balance. Where project requirements necessitate attendance on a weekly-off day, such attendance shall be based on specific prior written instructions or approved work requirements by the competent authority.

**Category B — Camp-Resident / Remote Deployment Employees:** Employees residing at Company-provided camp facilities whose home or family is located at a considerable distance from the project site. The Company recognises that such employees may voluntarily prefer flexible deployment arrangements considering travel constraints, distance from family, and the practical convenience of periodic home visits without financial loss. Accordingly, Category B employees may participate in planned rotational arrangements, shift schedules, or mutually agreed deployment planning, in the interest of project continuity and employee welfare. Such arrangements are framed as workforce deployment and employee welfare mechanisms. They shall not be construed as compulsory continuous work or as a denial of any statutory entitlement.

The Category A / Category B classification is an administrative and welfare framework. It does not create or reduce any statutory entitlement. All employees retain their full statutory rights under applicable law regardless of their deployment category. Compensatory Off earned under this framework is an employee welfare benefit, not a substitute for statutory rights.

## SECTION 4 — DEFINITIONS

Unless the context otherwise requires, the following terms shall carry the meanings assigned below:

Term	Meaning
<b>Calendar Year</b>	The period commencing on 1st January and ending on 31st December of the same year.
<b>Company</b>	The employer entity as named in the applicable employment contract or appointment letter.
<b>Project Site</b>	Any work location, construction site, camp, site office, or field establishment of the Company other than the Head Office, where project execution activities are carried out.
<b>Project Manager / PM</b>	The senior-most Company representative responsible for overall management and administration of a project site.
<b>Site In-charge</b>	The authorised management representative at a project site responsible for day-to-day operations and workforce management.
<b>Continuous Service</b>	Uninterrupted service with the Company, including only authorised absences, statutory leaves, and lay-off periods as recognised under applicable law.
<b>Days Worked</b>	Days on which an employee has actually worked, plus days of lay-off, maternity leave (as per statute), and any other days as prescribed under applicable law for the purpose of EL accrual.
<b>EL / Earned Leave</b>	Leave accrued at the rate prescribed under applicable law.
<b>ML / Maternity Leave</b>	Leave granted under the Maternity Benefit Act, 1961 (as amended), to eligible women employees.
<b>Paternity Leave</b>	Leave granted to eligible male employees upon the birth of a child.
<b>C-Off / Compensatory Off</b>	A welfare and time-off arrangement for employees who work on weekly-off days, holidays, or under rotational deployment schedules, providing equivalent rest periods in accordance with this Policy.
<b>LWP / Leave Without Pay</b>	Absence that is authorised but for which no salary entitlement exists.
<b>Unauthorised Absence</b>	Absence not covered by any sanctioned leave, including cases where an employee leaves without prior approval or fails to resume duty after approved leave expiry.
<b>Category A Employee</b>	An employee residing at their own accommodation, at their home, or within approximately 50 km of the project camp, who ordinarily observes Company-declared weekly off days.
<b>Category B Employee</b>	An employee residing at Company-provided camp facilities, whose home/family is located at a considerable distance from the project site, and who may participate in flexible rotational deployment arrangements.
<b>Sanctioning Authority</b>	The authority empowered to approve a specific category or quantum of leave, as defined in the Approval Matrix (Annexure B).
<b>HR Department / HRD</b>	The Human Resources Department of the Company, which may function through a designated Site HR or through the Head Office.
<b>ERP</b>	The Company's Enterprise Resource Planning system or such digital leave management platform as notified by HRD.
<b>Probation</b>	The initial period of employment as specified in the appointment letter, during which the employee's performance and suitability are assessed.
<b>Permanent Employee</b>	An employee who has been confirmed in writing by the Company upon satisfactory completion of the probation period.

## SECTION 5 — LEAVE FRAMEWORK

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### 5.1 General Leave Principles

The following principles shall apply to the administration of all leave categories under this Policy, unless a specific provision for a particular category states otherwise:

- The Company encourages employees to plan and utilise leave responsibly, taking into account project schedules, team continuity, and operational requirements.
- Leave entitlements shall generally be administered on the basis of the Calendar Year (January to December), unless otherwise specified.
- Leave entitlements for employees joining during the year shall be determined on a proportionate basis from the date they become eligible.
- Employees are expected to maintain sufficient leave balance before applying. Leave beyond the available balance may be considered only in specific circumstances as provided under this Policy.
- Leave applications shall be submitted through the ERP or such platform as notified by HRD. Manual applications shall be accepted only where ERP access is genuinely unavailable, with retrospective ERP entry required upon restoration of access.
- Any holiday(s) or weekly-off(s) falling between two consecutive days of the same leave category shall be counted as leave days.
- Leave is a workplace benefit provided to support employee well-being and responsible time management. The Sanctioning Authority may, where operationally necessary, defer, reduce, or decline leave, provided such decision is communicated to the employee promptly and in writing.
- Ordinarily, no two or more employees with similar critical roles at the same project should be on leave simultaneously where such concurrent absence would adversely affect project execution.
- Leave-related decisions shall be administered fairly, consistently, and in consideration of both employee requirements and project execution needs.
- Any matter relating to leave that is not specifically addressed under this Policy shall be interpreted in accordance with applicable Company guidelines and applicable law.

### 5.2 Earned Leave (EL)

Earned Leave is intended to provide project site employees with an opportunity to take planned time away from work for rest, personal commitments, family visits, and other genuine requirements. The Company recognises that extended deployment cycles at remote project sites make periodic rest and home visits especially important for employee well-being and sustained performance.

#### 5.2.1 Entitlement and Accrual

Eligible permanent employees shall be entitled to **15 (fifteen) days of Earned Leave per Calendar Year**, or at such rate as may be prescribed under applicable law, whichever is higher.

Earned Leave shall accrue at the rate of one (1) day for every twenty (20) days worked, in accordance with applicable law. The Company's standard entitlement of 15 days per Calendar Year is maintained as the minimum guarantee for project site employees, subject to applicable statutory minimums being the floor.

For the purpose of accrual:

- "Days worked" includes days of actual work, authorised lay-off, maternity leave (as per statute), and any other days recognised under applicable law.

- "Days worked" excludes unauthorised absence, LWP (except as may be prescribed by law), and periods of suspension pending enquiry.

Employees shall become eligible for Earned Leave after completing the minimum qualifying period prescribed under applicable law or Company requirements. EL credit shall be maintained in the employee's leave account and communicated at the commencement of each Calendar Year.

### 5.2.2 Maximum Accumulation

Employees are encouraged to avail their Earned Leave periodically to enable proper rest and family visits. Unutilised Earned Leave may be carried forward to the next Calendar Year, subject to a maximum accumulation limit of 45 (forty-five) days, or such other limit as may be decided by the Company or prescribed under applicable law.

Any balance beyond the permissible accumulation limit shall be dealt with in accordance with the encashment or other applicable Company provisions.

### 5.2.3 Availing Earned Leave

Earned Leave is intended for planned absences and employees are encouraged to apply sufficiently in advance to support project planning and continuity. The following conditions shall apply:

- Earned Leave shall be available only to eligible permanent employees.
- Earned Leave requests shall be submitted in accordance with the timelines prescribed in Annexure A and approved through the Approval Matrix in Annexure B.
- Earned Leave may be combined with Maternity Leave.
- Earned Leave may be combined with accrued Compensatory Off, subject to prior approval from the Project Manager.
- Half-day Earned Leave is not permitted at project sites.
- Employees planning extended leave periods are strongly encouraged to coordinate with the Project Manager well in advance to ensure that critical project activities and manning requirements are not disrupted.

### 5.2.4 Earned Leave Encashment (In-Service)

The Company may permit employees to encash a portion of their accumulated Earned Leave balance during employment, subject to the following conditions:

- Minimum encashment: 10 (ten) days; Maximum encashment: 30 (thirty) days per Calendar Year.
- Post-encashment, the employee must retain a minimum balance of 10 (ten) days in their EL account.
- Applications for encashment shall be submitted to HRD not less than 30 (thirty) days before the desired date of encashment.
- Encashment shall be computed on the basis of basic salary plus dearness allowance, or as prescribed under applicable law.

### 5.2.5 Probation Period

Employees on probation shall not be eligible for Earned Leave during the probation period. Compensatory Off shall be available to probationers to the extent earned in accordance with Section 5.5. The probation period shall not be extended solely on account of leave availed, except where the nature or frequency of absence has materially affected the employee's performance assessment.

## 5.3 Leave Without Pay (LWP) / Extra Ordinary Leave (EOL)

The Company understands that certain personal, medical, family, or unforeseen circumstances may require employees to remain away from work for a period beyond their available leave balance. To support employees in genuine situations, the Company may consider granting Leave Without Pay (LWP) / Extra Ordinary Leave (EOL) subject to the conditions prescribed below.

LWP / EOL involves absence without salary entitlement for the applicable period. Employees shall utilise all available Earned Leave balance and accrued Compensatory Off before seeking LWP.

### 5.3.1 Conditions for Availing LWP / EOL

LWP / EOL may be considered only after all accrued Earned Leave and available Compensatory Off have been exhausted. The following conditions shall apply:

- Employees are encouraged to submit a written request with reasonable details regarding the reason and expected duration of the leave requirement.
- Written approval from the Sanctioning Authority is mandatory before commencement of LWP.
- HRD shall confirm that no paid leave balance or Compensatory Off balance remains before processing the LWP request.
- Intervening holidays and weekly-offs between consecutive LWP days shall be counted as LWP.
- Supporting documents or information may be requested where reasonably necessary, particularly in cases involving medical circumstances or extended absence.

### 5.3.2 Maximum Duration

The duration of Leave Without Pay shall be considered based on the circumstances of each case. The following general limits shall apply:

- An employee may be granted a maximum of 3 (three) LWP days at a time and a maximum of 15 (fifteen) LWP days per Calendar Year, with prior written approval from the competent authority as per the Approval Matrix.
- LWP exceeding 15 (fifteen) calendar days in aggregate in a year shall require the written approval of the Managing Director.
- In cases of hospitalisation supported by appropriate medical documentation, the Managing Director may approve LWP beyond the standard limit on a case-by-case basis.
- Employees are encouraged to maintain regular communication with the Project Manager and HRD during extended periods of leave.

### 5.3.3 Impact of LWP

Employees should be aware that periods of Leave Without Pay may have an impact on certain employment-related matters:

- Salary and related payments shall not be applicable for the period of LWP.
- LWP periods shall not count toward EL accrual, subject to applicable legal provisions.
- Statutory benefits, where applicable, shall continue to be governed in accordance with legal requirements.
- Extended periods of absence may require review of work assignments, resource planning, and other administrative considerations.

Employees are strongly encouraged to discuss any questions relating to the impact of LWP / EOL with HRD before availing such leave.

## 5.4 Maternity Leave (ML)

Maternity Leave shall be governed by and granted in accordance with the applicable provisions of the Maternity Benefit Act, 1961 (as amended from time to time), the Code on Social Security, 2020, and any other applicable law or State Rules in force at the relevant time. All eligible women employees shall be entitled to maternity-related benefits as prescribed under such applicable law. In the event of any conflict between this Policy and the applicable statutory provisions, the statutory provisions shall prevail to the extent required.

## 5.5 Compensatory Off (C-Off)

Compensatory Off is a welfare and time-off arrangement provided to project site employees in recognition of work performed on weekly-off days, declared holidays, or as part of rotational deployment schedules at project sites. It is designed to support employee welfare, enable periodic home visits, support work-life balance, and contribute to project continuity.

Compensatory Off is an employee welfare mechanism and a rotational balancing arrangement. It is not intended as overtime compensation, a substitute for any statutory right, or an annual leave entitlement. All statutory rights of employees remain fully intact regardless of any C-Off arrangement.

### 5.5.1 Purpose

The Compensatory Off framework at project sites is designed to:

- Support employee welfare by providing equivalent rest for work performed on weekly-off days and holidays.
- Enable periodic paid home visits for camp-resident employees deployed at remote locations far from their families.
- Support work-life balance through structured rotational arrangements.
- Contribute to project continuity by enabling flexible workforce deployment planning with the employee's welfare in view.
- Provide a fair and transparent mechanism for managing rotational deployments without creating compulsory-work obligations beyond statutory limits.

### 5.5.2 Eligibility

Employees who are specifically required to work on a Company-declared weekly-off day or holiday, based on prior written authorisation from the Site In-charge or Project Manager, shall be eligible to earn Compensatory Off. Eligibility also extends to employees participating in planned rotational deployment schedules authorised by the Project Manager.

Work performed without prior written authorisation shall not ordinarily qualify for Compensatory Off. Category B employees participating in voluntary rotational arrangements shall have C-Off credits recorded systematically in HRD records.

### 5.5.3 Calculation

Compensatory Off shall be calculated based on the duration of work performed:

- Employees working 8 (eight) hours or more on a weekly-off day or holiday shall be eligible for 1 (one) full day of C-Off.
- Employees working 4 (four) hours or more but less than 8 (eight) hours shall be eligible for half a day of C-Off.
- Routine overtime during normal working days shall not qualify for Compensatory Off.

### 5.5.4 Accumulation

Compensatory Off may be accumulated up to a maximum of **15 (fifteen) days** at any point in time. Employees are encouraged to utilise accrued C-Off periodically for rest, home visits, and personal requirements.

### 5.5.5 Validity

Compensatory Off shall be valid for **6 (six) months from the date of earning**. Unutilised C-Off shall ordinarily lapse after the validity period without monetary compensation.

### 5.5.6 Exceptional Extension

The Company recognises that project exigencies, operational continuity requirements, or genuine personal circumstances may occasionally make it difficult for employees to avail Compensatory Off within the standard validity period or within the standard accumulation limit. In such cases, an extension or waiver may be considered on a case-by-case basis, subject to recommendation of the Project Manager, consultation with HRD, and approval of the Managing Director.

**NOTE:** Any extension or waiver is a discretionary management decision. It does not create an automatic or absolute entitlement to extension. Requests shall be considered having regard to the circumstances of each case, operational requirements at the time, and applicable legal provisions.

### 5.5.7 Conditions of Availing C-Off

The following conditions shall apply while availing Compensatory Off:

- Prior written approval from the Site In-charge or Project Manager is mandatory for both the working day and for the availing of the resultant C-Off.
- All C-Off applications must clearly specify the date(s) and nature of work performed on the weekly-off or holiday. Applications not containing this information shall not be processed.
- C-Off should be planned in consultation with the reporting authority to ensure smooth project execution during the employee's absence.
- C-Off shall not be eligible for monetary encashment.
- C-Off shall not be transferred to another employee.
- C-Off shall not be combined with other leave categories without prior written approval from the Project Manager.

## 5.6 Paternity Leave

The Company recognises that the birth of a child is a significant life event that requires personal presence and family support. To support eligible employees during such occasions, the Company provides Paternity Leave in accordance with the provisions of this Policy.

### 5.6.1 Entitlement

Eligible permanent male employees may avail up to **3 (three) working days of Paternity Leave**, to be availed within 30 (thirty) days of the date of delivery.

### 5.6.2 Eligibility and Conditions

The following conditions shall apply:

- Paternity Leave is available for a maximum of 2 (two) surviving children.
- The employee shall provide written intimation to the Project Manager and HRD at least **6 (six) weeks (42 days) before the expected date of delivery**, wherever practicable, accompanied by a medical certificate of the spouse from a registered medical practitioner.
- Where advance intimation is not possible due to unforeseen circumstances, intimation shall be provided at the earliest practicable opportunity, along with available documentation.
- Supporting documentation (birth certificate or hospital discharge summary) shall be submitted to HRD within 30 days, to qualify the entitlement and for availing the leave.
- Paternity Leave shall not be combined with Earned Leave without prior written approval from the Project Manager.
- Paternity Leave shall not be eligible for encashment or carry forward.

## 5.7 Short Leave

The Company provides the facility of Short Leave to assist project site employees in managing urgent short-duration personal or medical requirements that arise during the working day and cannot reasonably be deferred. Short Leave is a Company-provided facility and not a statutory entitlement. It is subject to prior approval and operational availability. The following conditions shall apply:

- Short Leave shall not exceed **2 (two) hours** on a single occasion.
- Employees may avail Short Leave on a maximum of **1 (one) occasion per calendar month**.
- Prior approval of the Site In-charge or immediate supervisor is mandatory, through the ERP or an equivalent written mode, at least **1 (one) working day in advance** wherever practicable.
- Where advance information is not possible due to a genuine emergency, the employee shall inform the Site In-charge at the earliest practicable opportunity on the same day.
- Where Short Leave is availed beyond the permissible frequency in a given month, the additional instance(s) shall be treated as an appropriate leave deduction in accordance with the applicable provisions of this Policy.

The Company encourages employees to use this facility responsibly and only for genuine requirements so that project site operations are not adversely disrupted.

## 5.8 Advance Leave

In genuine cases involving hospitalisation, serious illness of an immediate family member, marriage of self, or other significant unavoidable personal exigencies where an employee's Earned Leave balance has been exhausted, the Company may, at its discretion, consider granting Advance Leave against future EL accruals.

Such grant is subject to a written application specifying the reason and supported by relevant documentation, joint recommendation of the Project Manager and concurrence of HRD, and approval of the Managing Director. Advance leave shall be recovered from future EL accruals. In the event of separation before full recovery, the outstanding amount may be adjusted from terminal dues to the extent permissible under applicable law.

## SECTION 6 — LEAVE APPLICATION PROCEDURE

### 6.1 Standard Application — Planned Leave

For all planned leave, employees shall submit a leave application through the ERP system sufficiently in advance. The prescribed advance notice periods and approval timelines are set out in Annexure A. Employees are encouraged to discuss planned leave with their Site In-charge or Project Manager before formally applying, to support effective project planning.

### 6.2 Emergency Leave

In the event of a genuine emergency (e.g., sudden illness, immediate family bereavement, or a serious personal crisis), the employee shall:

7. Immediately notify the Site In-charge and HRD by telephone or electronic message.
8. Submit a formal ERP leave application within 24 (twenty-four) hours of commencing the leave, or at the earliest practicable opportunity.
9. Provide supporting documentation on the day of resumption of duties.

Where any of the above steps cannot be completed due to the nature of the emergency, the employee shall provide a full explanation with supporting documents upon resumption. The Sanctioning Authority shall consider such explanation along with extenuating circumstances before determining the treatment of the absence.

### 6.3 Leave During Travel to Home Location

Where an employee is on approved leave and travels to their home location outside the project state, the leave application shall include the home or outstation address and at least two (2) emergency contact numbers. This is required to enable the Company to contact the employee promptly in the event of an operational requirement or emergency.

### 6.4 Extension of Leave

Any request for extension of previously sanctioned leave shall be submitted through the ERP or by electronic communication at least two (2) working days before the expiry of the sanctioned leave period. The Sanctioning Authority shall consider such requests on the basis of the circumstances presented and operational requirements at the project site. Employees should remain in communication with the Site In-charge and HRD while an extension request is under consideration.

### 6.5 Manual Applications

Where ERP access is genuinely unavailable due to connectivity constraints at remote project locations, a physical leave application or an application through electronic means (email, WhatsApp, etc.) shall be submitted to the Site In-charge and forwarded to HRD. ERP entry shall be completed within 2 (two) working days of restoration of system access.

### 6.6 Medical Documentation

The following medical documentation requirements shall apply:

Situation	Documentation Required
Absence of more than 2 consecutive days due to illness	Medical certificate from a registered medical practitioner, to be submitted on resumption
Absence exceeding 7 days due to illness	Certificate of illness AND certificate of fitness to resume duties from a registered medical practitioner
Maternity Leave	Certified medical certificate from a registered practitioner, at least 8 weeks before anticipated commencement
Paternity Leave	Medical certificate of spouse from a registered practitioner, at least 6 weeks before expected delivery (where practicable)

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LWP on medical grounds	Hospitalisation records and treating doctor's certificate, at the earliest practicable opportunity
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## SECTION 7 — APPROVAL MATRIX

All leave approvals shall follow the hierarchy set out below and as detailed in Annexure B. The Sanctioning Authority at each level shall endeavour to process applications within the timelines prescribed in Annexure A. The following summary matrix provides a quick reference:

Leave Type	Up to 3 Days	04–07 Days	Above 07 Days
Earned Leave (EL)	Site In-charge	Project Manager + HRD	PM + HRD + MD
Maternity Leave	N/A	HRD	HRD + MD
Paternity Leave	PM + HRD	N/A	N/A
C-Off (availing)	Site In-charge	Project Manager	N/A (max 15 days)
LWP	PM + HRD	PM + HRD + MD	MD only
Short Leave	Site In-charge	N/A	N/A

Note: 'MD' refers to the Managing Director or any authority duly delegated by the MD in writing. 'HRD' means the Human Resources Department. 'PM' means the Project Manager. The Sanctioning Authority at site level shall not be below the grade of Senior Manager. For detailed approval levels across all leave types and quantum ranges, refer to Annexure B.

## SECTION 8 — LEAVE ADMINISTRATION RULES

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### 8.1 Leave Records

HRD and the site administration shall maintain accurate and up-to-date leave records for all project site employees. Leave balances shall be accessible to employees through the ERP. The Company shall issue a leave balance statement to each employee at the commencement of each Calendar Year.

### 8.2 Holiday List

A site-specific Holiday List for each Calendar Year shall be declared by HRD in consultation with the Project Manager, taking into account applicable state holidays and operational requirements of the project. In the absence of a declared site-specific Holiday List for a given year, the Head Office Holiday List shall apply by default until the site list is issued.

### 8.3 Concurrent Leave Restriction

The Project Manager, in consultation with HRD, shall ensure that key personnel from the same function or critical discipline are not on leave simultaneously where such concurrent absence would adversely affect project execution or safety. This consideration shall be applied consistently and without discrimination.

### 8.4 Leave During Notice Period

Leave availed during a notice period shall be deducted from the total available leave balance. Leave shall not be used as a means to reduce the effective notice period, except with the written agreement of the Project Manager and HRD. Leave applications during the notice period shall be subject to approval based on project requirements and handover completeness.

### 8.5 Recalled from Leave

An employee recalled from sanctioned leave on account of an operational exigency shall have the balance of the recalled leave restored to their account in full. The Company may, at its discretion, reimburse reasonable and documented travel costs directly attributable to such recall, subject to submission of valid documents and approval by the Managing Director or a designated authority.

### 8.6 Leave Records and Audit

HRD shall maintain employee leave records for a minimum period of 5 (five) years from the date of the relevant record, or from the date of the employee's separation, or for such period as may be prescribed under applicable law, whichever is longer. Leave records shall be subject to internal and external audit as required and shall be made available to authorised personnel upon request. Records shall be maintained in a format suitable for use in legal, regulatory, and litigation proceedings.

## SECTION 9 — EMPLOYEE AND MANAGEMENT RESPONSIBILITIES

A well-functioning leave framework at project sites depends on shared responsibility, mutual respect, and practical cooperation. This section sets out the respective responsibilities of employees and management in the day-to-day administration and availing of leave.

### 9.1 Employee Responsibilities

Project site employees are expected to:

- Plan leave requirements responsibly and in advance, taking into account project milestones, critical activities, and team manning requirements, so that operations are not adversely affected.
- Submit leave applications through the prescribed channel within the timelines specified in Annexure A, ensuring all required details are accurately provided.
- Follow up proactively with the Site In-charge, Project Manager, or HRD to ensure that leave applications are processed and a decision is communicated before the proposed leave period begins.
- Maintain open and timely communication with the Site In-charge, Project Manager, and HRD, particularly in cases of emergencies, illness, or any circumstances preventing adherence to the standard procedure.
- Provide all required supporting documentation — medical certificates, intimation letters, or other relevant documents — as prescribed under this Policy and as reasonably requested.
- Resume duty on time upon the expiry of sanctioned leave. In cases where resumption may be delayed due to unavoidable circumstances, inform the Site In-charge and HRD at the earliest and seek an extension through the prescribed process.
- Maintain updated personal contact information, home address, and emergency contact details with HRD at all times. Employees are responsible for notifying HRD promptly of any change in such details.
- Remain informed about this Policy and any updates or amendments communicated by HRD from time to time.

While genuine emergencies may arise, repeated instances of urgency-based leave requests, delays in providing timely information, or failure to follow the prescribed leave process may adversely affect work planning and project execution. Where such instances are recurring or indicate repeated non-adherence to this Policy, the leave request may be declined and appropriate administrative or disciplinary action may be considered after review of the circumstances and employee explanation.

### 9.2 Management Responsibilities

The Company, through its Project Managers, Site In-charges, and HRD, is expected to:

- Administer leave provisions fairly, consistently, and without discrimination across all project site employees.
- Process leave applications and communicate decisions within the timelines prescribed in Annexure A, to avoid unnecessary uncertainty or disruption to employees' personal planning.
- Balance employee welfare requirements with project schedules, client commitments, and workforce planning needs while making leave-related decisions.
- Maintain confidentiality of personal and medical information submitted by employees in connection with leave applications.
- Maintain accurate leave records and ensure that employees have access to their leave balance information through the ERP or equivalent system.
- Communicate any changes, amendments, or updates to this Policy to all employees within a reasonable time through appropriate official channels.
- Ensure that leave decisions are not influenced by personal bias, favouritism, or reasons unrelated to genuine operational requirements or the provisions of this Policy.
- Foster a work environment at project sites that supports the health, well-being, and dignity of all employees.

## SECTION 10 — MISCONDUCT AND UNAUTHORISED ABSENCE

### 10.1 Classification of Unauthorised Absence

Absence shall be classified as unauthorised in the following circumstances:

- The employee is absent without prior leave sanction, except in genuine emergencies where intimation is provided at the earliest practicable opportunity.
- The employee has not resumed duty within the period of sanctioned leave and has not obtained an approved extension.
- The leave application submitted by the employee has been declined and the employee remains absent.
- The employee fails to provide adequate notice or documentation as required under this Policy within the prescribed period.

### 10.2 Treatment of Unauthorised Absence

Unauthorised absence shall be treated as Loss of Pay (LOP) for the relevant period and shall not count toward EL accrual or continuous service for statutory purposes, to the extent permissible under applicable law. In addition, the following actions may be initiated through a fair, documented, and proportionate process:

- Issuance of a written warning or Show-Cause Notice.
- Disciplinary proceedings under the applicable service rules or standing orders.
- Recovery of salary for the period of unauthorised absence in accordance with applicable law.
- Separation from service, where absence continues for **7 (seven) or more consecutive calendar days** (including weekly-offs and holidays) beyond the expiry of all sanctioned leave or approved LWP, in accordance with the Company's standing orders and after following due process.

**NOTE:** The Company shall follow a fair and proportionate process before initiating any disciplinary action. The prescribed course of action shall not constitute automatic termination. Each case shall be examined on its merits, and the employee shall be given a reasonable opportunity to present an explanation before a decision is made.

### 10.3 Deemed Abandonment

Where an employee remains absent without any communication for a continuous period of 7 (seven) or more calendar days after the expiry of all sanctioned leave and approved LWP, the Company shall issue a formal notice to the employee's last known address and available contact details, calling upon the employee to resume duty or provide a satisfactory explanation within a specified and reasonable period.

If no satisfactory response is received within the specified period, the matter shall be dealt with in accordance with applicable service rules and the Company's disciplinary procedure. Any consequential action, including separation from service, shall be taken only after following the prescribed due process.

Employees are responsible for ensuring that their current correspondence address, mobile number, WhatsApp number, email address, and emergency contact details are kept updated with HRD at all times. Any communication sent by the Company to the latest contact details available in its official records shall be deemed to have been duly communicated for administrative purposes. The Company shall not be held responsible for non-delivery arising from outdated or incorrect information where the employee has not notified changes in a timely manner.

**NOTE:** No salary, leave encashment, or statutory dues shall be withheld without following the applicable legal process and issuing a proper statement of dues. The Company's right to recover legitimate outstanding amounts through lawful means is expressly reserved.

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## SECTION 11 — ADMINISTRATIVE PROVISIONS AND PROTECTION

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### 11.1 Pending Leave Applications

Submission of a leave application shall not by itself constitute approval or confirmation of leave. Employees are required to follow up and obtain written or ERP-confirmed approval from the Sanctioning Authority within a reasonable time before the proposed commencement of leave, so that project planning and operational responsibilities can be effectively managed.

Where a leave application remains pending or has not been approved prior to the commencement of the leave period, such leave shall ordinarily be treated as not approved. The related absence may be dealt with in accordance with the applicable provisions of this Policy, including treatment as LWP or Unauthorised Absence, depending on the circumstances.

### 11.2 Leave During Notice Period

Leave availed during a notice period shall be deducted from the total available leave balance. Leave shall not be used as a mechanism to reduce the effective notice period, except with the written agreement of the Project Manager and HRD. Any leave applied for during the notice period shall be subject to approval based on project requirements and the status of work handover.

### 11.3 Policy Updates and Employee Responsibility

This Policy may be revised, amended, or supplemented from time to time in line with applicable laws, organisational requirements, or administrative needs. HRD shall communicate any such changes to all project site employees through appropriate official channels within a reasonable time.

Employees are responsible for remaining updated with the latest applicable provisions and related communications. Employees should refer to the current version of this Policy as accessible through the Company's ERP or communication channels before submitting any leave request or availing leave benefits.

### 11.4 Record Retention

All leave-related records, including applications, approvals, rejections, medical certificates, C-Off authorisations, and correspondence, shall be maintained by HRD for a minimum period of 5 (five) years from the date of the relevant record or the employee's separation, whichever is later, or for such longer period as may be prescribed under applicable law.

Records shall be maintained in a format and manner suitable for use in audit proceedings, regulatory inspections, and legal or litigation proceedings. Digital records maintained through the ERP shall be backed up and secured in accordance with the Company's data management practices.

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## SECTION 12 — STATUTORY COMPLIANCE AND OVERRIDE

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### 12.1 Governing Law and Codes

This Policy has been framed in accordance with the applicable provisions of the New Labour Codes, other relevant labour and employment laws, and applicable Rules in force from time to time.

### 12.2 Statutory Override

Where any provision of this Policy is less beneficial than the minimum prescribed under applicable law, the statutory provision shall prevail to that extent. No provision of this Policy shall be construed as a waiver or reduction of any statutory right of an employee.

### 12.3 Automatic Amendment

Any amendment to applicable labour laws or notifications by Government authorities that alter leave entitlements, qualifying conditions, or related obligations shall be deemed to be automatically incorporated into this Policy with effect from the date of such amendment or notification. HRD shall communicate such changes to all project site employees within a reasonable period through official channels.

### 12.4 State-Specific Deviations

Where State Rules notified under the New Labour Codes prescribe entitlements or conditions different from this Policy for the state in which a project is located, such state-specific rules shall apply to employees working at that project for the duration of their posting. Deviations are documented in Annexure C and shall be updated by HRD as and when new State Rules are notified.

## SECTION 13 — SEPARATION AND LEAVE ENCASHMENT

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### 13.1 Leave Encashment on Separation

Upon separation from service — whether by resignation, retirement, separation after due process, or expiry of term — the employee shall be entitled to encashment of accumulated Earned Leave balance as follows:

- Encashment shall be for the net EL balance standing to the employee's credit at the time of separation, subject to the maximum accumulation limit under clause 5.2.2.
- Encashment shall be calculated on the basis of basic salary plus dearness allowance, or as prescribed under applicable law.
- No encashment shall be payable for Paternity Leave or C-Off balances.
- Encashment is subject to deduction of any applicable recovery, taxes, and statutory levies.

### 13.2 Death in Service

In the event of the death of an employee during service, the accumulated Earned Leave and available Compulsory-Off balance shall be encashed and paid to the nominee or legal heir of the deceased employee in accordance with applicable law and Company procedures.

### 13.3 No Encashment During Leave

An employee shall not encash leave simultaneously while availing leave, except in the case of maternity leave or as may be specifically required under applicable law.

### 13.4 Recovery of Advance Leave

Any Advance Leave granted under clause 5.8 that has not been recovered through EL accruals at the time of separation shall be recoverable from terminal dues, including gratuity, only to the extent permissible under applicable law. HRD shall calculate and communicate such recovery transparently in the full and final settlement statement.

### 13.5 Full and Final Settlement

HRD shall prepare and issue the Full and Final Settlement statement within 30 (thirty) working days of the employee's last working day. The statement shall include the leave encashment entitlement, any applicable recoveries, and all other statutory dues payable. Any dispute regarding the settlement statement shall be raised in writing with HRD within 15 (fifteen) days of its receipt.

## SECTION 14 — GENERAL GUIDELINES

1. Employees are expected to plan leave responsibly, ensuring that their absence does not disrupt project execution, safety activities, or team operations. Early communication and coordination with the Project Manager is strongly encouraged.
2. Leave entitlements are provided for genuine personal and family needs. All leave categories should be used for the purposes for which they are intended to.
3. The Company encourages employees to avail their Earned Leave and Compensatory Off periodically, with prior approval. Accumulation of leave beyond the prescribed maximum limit is not encouraged.
4. All leave-related communications shall be retained as records. Employee shall ensure the online leave application & written approval from the concerned official. Verbal approvals, unless confirmed in writing or through the ERP, shall not constitute valid leave sanction.
5. This Policy shall be communicated to all project site employees upon joining the project and shall be accessible through the Company's ERP or communication systems at all times.
6. Employees are responsible for familiarising themselves with this Policy and any updates. They shall approach to site project office for any related query / information. HRD shall circulate updates through appropriate channels.
7. Project Managers and Site In-charges are responsible for ensuring equitable, fair, and consistent application of this Policy within their project teams.
8. Any grievance related to leave denial, encashment, or administration shall be raised through the Company's Grievance Redressal Mechanism in accordance with Section 15.4, within 15 (fifteen) working days of the disputed event. In case the matter remain unresolved, the matter shall be escalated to management.

**Submission of a leave request shall not by itself be treated as approval or confirmation of leave.** Employees are encouraged to follow up and obtain the necessary approval from the Sanctioning Authority before commencing leave.

Where a request remains pending or unapproved at the time of commencement, the absence shall ordinarily be treated as not approved and may be dealt with under LWP or Unauthorised Absence provisions as applicable.

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## SECTION 15 — INTERPRETATION AND AMENDMENT AUTHORITY

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### 15.1 Interpretation

Any question or doubt arising from the interpretation of any provision of this Policy shall be referred to HRD. HRD's interpretation, in consultation with Legal counsel as appropriate, shall be final and binding for administrative purposes, subject to applicable law.

### 15.2 Amendment

The Company reserves the right to amend, modify, supplement, or withdraw any provision of this Policy at any time, provided that:

- No amendment shall reduce the statutory minimum entitlements of any employee.
- Amendments shall be communicated to employees through official channels within a reasonable time.
- All amendments shall be documented with the effective date and recorded in the Document Control table.

### 15.3 Supersession

This Policy supersedes all prior versions, circulars, memoranda, informal practices, or site-level arrangements relating to leave administration for project site employees. In the event of a conflict between this Policy and any prior communication or practice, this Policy shall prevail, subject to applicable statutory provisions.

### 15.4 Grievance Redressal

An employee who has a grievance regarding the application or administration of this Policy may raise the same with HRD in writing (Email: [hr@apshydro.com](mailto:hr@apshydro.com)). HRD shall acknowledge the grievance within 5 (five) working days of receipt and endeavour to resolve the matter within 21 (twenty-one) working days, escalating to the Managing Director or a designated committee where the matter requires higher-level review.

## ANNEXURE A — LEAVE ENTITLEMENT AND APPLICATION MATRIX

### A.1 Annual Leave Entitlement Summary

The following table summarises the leave entitlements for eligible project site employees. Entitlements are subject to the eligibility conditions, accrual provisions, and other requirements specified in Section 5.

Leave Type	Entitlement	Carry Forward	Encashable	Eligibility
Earned Leave (EL)	15 days per Calendar Year (1 day per 20 days worked; statutory minimum as floor)	Yes — max 45 days	Yes — 10–30 days/yr in-service; full balance on separation	Permanent employees after completing qualifying period under applicable law
Maternity Leave (ML)	As per applicable law — refer Section 5.4	N/A	No	Women permanent employees with min. 80 days' work in preceding 12 months
Paternity Leave	3 working days	No	No	Permanent male employees; max 2 surviving children; min. 6 weeks advance intimation required
Compensatory Off (C-Off)	As earned (max 15 days accumulated at any time)	Valid 6 months from date of earning — else lapses	No	All employees per rotational / holiday working arrangements (prior written authorisation required)
Leave Without Pay (LWP)	Max 15 days/yr (hospitalisation: as per MD approval)	N/A	No	All employees — only after exhaustion of all accrued paid leave and C-Off
Short Leave	1 instance/month (max 2 hrs)	N/A	No	All employees; prior approval 1 day in advance; facility — not a statutory entitlement

### A.2 Leave Application and Approval Timelines

Employees shall submit leave applications within the advance notice periods specified below. The Sanctioning Authority shall endeavour to process and communicate decisions within the prescribed approval timelines:

Leave Duration	Apply At Least Before	Approval Due Before
1–3 days	3 working days	1 working day before leave commencement
4–7 days	10 working days	7 working days before leave commencement
8–15 days	21 working days	14 working days before leave commencement
Above 15 days	30 working days	21 working days before leave commencement
Emergency / unforeseen	Immediate telephonic or electronic intimation; ERP / written application within 24 hours	Within 24 hours of commencement
Paternity Leave	At least 4 weeks (28 days) before expected date of delivery	20 days before commencement
Maternity Leave	At least 8 weeks before anticipated commencement	30 days before commencement

## ANNEXURE B — LEAVE APPROVAL MATRIX (DETAILED)

The following matrix prescribes the Sanctioning Authority for each leave type and quantum at project sites. This matrix is subject to revision by Management. For a quick reference summary, refer to Section 7.

Leave Type & Duration	First-Level Authority	Second / Final Authority
EL — up to 3 days	Site In-charge	Project Manager (for record)
EL — 4 to 10 days	Project Manager	HRD
EL — above 10 days	Project Manager + HRD	Managing Director
Maternity Leave	HRD	Managing Director
Paternity Leave	Project Manager	HRD
C-Off (grant / authorisation for working day)	Site In-charge / Project Manager	HRD (for record)
C-Off (availing — up to 5 days)	Site In-charge	Project Manager (for record)
C-Off (availing — above 5 days)	Site In-charge + HRD	Project Manager (for record)
C-Off validity extension / accumulation waiver	Project Manager + HRD	Managing Director
LWP — up to 3 days	Project Manager + HRD	—
LWP — above 3 days	Project Manager + HRD	Managing Director
Short Leave	Site In-charge	—
EL Encashment (in-service)	HRD	Managing Director

## ANNEXURE C — STATE-SPECIFIC LEAVE DEVIATIONS

### C.1 Purpose

This Annexure forms an integral part of the Project Site Leave Policy (Revision R1.1) and must be read alongside it. It records only those leave provisions where applicable State Rules, Union Territory Rules, or Central Rules applicable to the project location differ from the provisions of this Policy. Where any statutory provision is more beneficial to the employee, such provision shall prevail to the extent of the difference.

### C.2 Applicability

This Annexure applies to employees based on their designated place of posting. It shall be reviewed and updated by HRD whenever applicable State Rules, Central Labour Code Rules, or statutory leave entitlements change.

### C.3 State-Specific Leave Deviation Matrix

The following table sets out leave deviations applicable to current project locations. Rows where the statutory position requires a departure from Company Policy are indicated with the **applicable provision in red**. All other rows confirm Company Policy applies.

Project Location	Leave Subject	Company Policy	Statutory Position (J&K / Central)	Applicable Provision
<b>EARNED LEAVE</b>				
J&K — Kishtwar Highway	<b>EL — Accrual Rate</b>	1 day per 20 days worked; 15 days/year as Company standard.	OSHWC Code, 2020 (S.32): 1 day per 20 days worked. BOCW Act (subsumed): 1 day per 15 days worked for construction workers.	<b>Company Policy applies. Policy entitlement (15 days/year) meets the statutory floor.</b>
J&K — Kishtwar Highway	<b>EL — Carry Forward / Accumulation ★</b>	Maximum accumulation: 45 days (Section 5.2.2).	OSHWC Code Central Rules, 2025 (Rule 47): maximum carry forward of 30 days. Balance exceeding 30 days must be encashed annually.	<b>Employee, on request, may encash the EL accumulated beyond 30 days.</b>
J&K — Kishtwar Highway	<b>EL — Encashment on Separation</b>	Full EL balance encashed on separation. Computed on Basic + DA.	OSHWC Code, 2020 (S.32(5)): mandatory encashment on discharge, dismissal, superannuation, or death.	<b>Company Policy applies and is more beneficial.</b>
<b>COMPENSATORY OFF / WEEKLY REST</b>				
J&K — Kishtwar Highway	<b>Weekly Rest and C-Off Framework</b>	Category A / B framework with C-Off for weekly-off working (Section 5.5).	OSHWC Code, 2020 (S.25) and BOCW Act (S.28, subsumed): every worker is entitled to 1 rest day per week. Working on a weekly rest day requires 2x ordinary wages, independent of any C-Off arrangement.	<b>Employee have the choice to adopt or not to adopt C-Off supplements.</b>
<b>MATERNITY LEAVE</b>				
J&K — Kishtwar Highway	<b>Maternity Leave</b>	Governed by applicable law (Section 5.4).	Maternity Benefit Act, 1961 (as amended) / Code on Social Security, 2020: 26 weeks (1st & 2nd child); 12 weeks (3rd child/adoption);	<b>Statutory provision applies.</b>

			6 weeks (miscarriage/MTP); 2 weeks (tubectomy). Applies to establishments with 10+ employees. Fully extended to J&K.	
<b>PATERNITY LEAVE</b>				
J&K — Kishtwar Highway	<b>Paternity Leave</b>	3 working days — permanent male employees; max 2 surviving children (Section 5.6).	No specific statutory provision under J&K / Central Labour Codes for private sector paternity leave. Entitlement is Company-determined.	<b>Company Policy applies.</b>
<b>LEAVE DURING SEPARATION</b>				
J&K — Kishtwar Highway	<b>Leave Encashment — Computation Base</b>	Encashment computed on Basic + DA (Sections 5.2.4 and 13.1).	Code on Wages, 2019: wage definitions govern encashment computation. Basic + DA must constitute at least 50% of total remuneration (50% wage rule).	<b>Company Policy applies.</b>
<b>EL DURING PROBATION</b>				
J&K — Kishtwar Highway	<b>EL — Probation Period</b>	EL not available during probation. C-Off available to probationers as earned (Section 5.2.5).	OSHWC Code, 2020: EL accrues after completing minimum qualifying period (240 days). No specific statutory bar for probationers where qualifying period is met.	<b>Company Policy applies. C-Off is also available during probation to the extent earned.</b>

## C.4 Statutory Override

In the event of any inconsistency between this Policy and any applicable statutory provision, the legally binding provision that is more beneficial to the employee shall apply to the extent of such inconsistency. Nothing in this Annexure shall be construed as limiting or reducing any statutory right of any employee.

## C.5 Review and Update

HRD shall periodically review this Annexure and revise it whenever applicable State Rules, Central Labour Code Rules, or statutory leave entitlements are updated. Employees are encouraged to refer to the latest version of this Annexure available through official Company communication channels.

**NOTE:** This Annexure reflects the legislative position as of 01.04.2026 and forms part of the Project Site Leave Policy (Revision R1.1). It is a comparative schedule of leave deviations only and does not constitute a standalone leave entitlement document.