

Leave & Attendance Policy

Manjeet Kumar & Company

(Chartered Accountants)

Version: 1.1

Effective Date: 1 September 2019

1. Objective

This policy lays down the rules governing **attendance, working hours, and leave entitlement** for employees of Manjeet Kumar & Company (“the Firm”). The objective is to ensure discipline, transparency, and smooth functioning of the Firm while providing reasonable leave benefits to employees.

2. Applicability

This policy applies to **all employees**, including articles, paid assistants, trainees, and staff, unless otherwise specified in their appointment letter or engagement terms.

3. Working Hours & Attendance Policy

3.1 Office Timings

- **Working Hours: 10:00 AM to 6:30 PM**
- **Working Days:** As notified by the Firm (generally Monday to Saturday, except holidays)

3.2 Attendance Discipline

- Employees are expected to report to office **on or before 10:00 AM**.
 - Late arrival or early departure without prior approval may be treated as **loss of pay or leave**, at the discretion of the management.
 - Attendance shall be recorded through the system / register prescribed by the Firm.
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4. Leave Entitlement

4.1 Earned Leave (EL)

- Employees shall be entitled to **1.5 days of Earned Leave per completed month of service.**
- Earned Leave accrues monthly and may be availed with **prior approval.**
- Accumulation and carry-forward of Earned Leave shall be as per Firm's discretion and operational requirements.

4.2 Sick Leave (SL)

- Employees are entitled to **7 (Seven) days of Sick Leave per calendar year.**
 - Sick Leave is meant strictly for illness or medical reasons.
 - The Firm may require **medical proof** for sick leave exceeding a specified duration.
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5. Leave Approval Process

- All leaves (except medical emergencies) must be **applied in advance** and approved by the concerned authority.
 - Grant of leave is subject to **work requirements, deadlines, and client commitments.**
 - Unapproved absence may be treated as **unauthorized leave.**
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6. Leave During Peak Periods

During peak professional periods (audit season, tax filing deadlines, statutory due dates):

- Leave may be **restricted or deferred**
 - Employees may be required to work extended hours to meet professional commitments
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7. Unauthorized Absence

- Absence without prior approval or intimation may lead to **disciplinary action**, including deduction of salary or other measures as deemed fit by the Firm.
- Continuous unauthorized absence may be treated as abandonment of service.

8. Management Discretion

The Firm reserves the right to:

- Modify, amend, or withdraw this policy at any time
- Grant special leave or relaxation in deserving cases
- Interpret the policy in case of any ambiguity

9. Effective Date

This policy comes into force with effect from **1 September 2019** and supersedes any earlier informal practices relating to leave and attendance.