

| Human Resources | | |
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| Work Timings and Attendance Policy | | |
| Policy No. | Version No. | Effective date. |
| COHANCE/HR/105 | 01 | 01.11.2025 |

1. Objective

To outline the standard working hours, rest intervals, Overtime, on duty, attendance and punctuality for the employees working at Cohance Lifesciences Limited.

2. Scope

This policy is applicable to all employees working at manufacturing locations, research & development, corporate offices, branch offices of Cohance Lifesciences Limited and its subsidiary companies.

3. Procedure

Employees will record their attendance using Biometric machines. The data from biometric machines is integrated with employee portal. Employees can view and regularize their attendance using the Time and Attendance module in employee portal.

4. Working Hours

- 4.1 Working hours will be defined and may be modified from time to time.
- 4.2 Employees are expected to promptly work as per the respective shift timings.
- 4.3 Shift working hours are defined as per the table below:

| S. No | Shift | Location | Working hours | |
|-------|----------------------------|---|---------------|----------|
| | | | Full Day | Half Day |
| 1 | Shift operations – A, B, C | All locations | 08:00 | 04:00 |
| 2 | General shift | All Manufacturing locations | 08:30 | 04:00 |
| 3 | General Shift | Corporate office, Branch office and R&D's | 09:00 | 04:30 |

- 4.4 Corporate office, Branch office and R&D centres has flexi work hrs between 08:30 to 18:30
- 4.5 For manufacturing locations General Shift employees need to complete 08:30 hours, irrespective of their In-time. Shift employees get a grace period of 10 min subject to completion of minimum working hours for the shift.
- 4.6 All employees are required to mark/record their attendance while entry and exit to the office/factory premises and the first IN and last OUT will be taken into consideration for attendance.
- 4.7 General Manager and above grade employee's attendance will be considered as present irrespective of the required working hrs as defined above. However, they should mark/ record their IN & OUT while entry and exit.

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- 4.8 In case of any technical difficulty in recording the attendance in the machine, the attendance must be recorded duly signed by the employee in the register available at the security/reception.
- 4.9 Any changes to an employee's shift schedule will be managed by the respective department heads or reporting officers, as delegated.
- 4.10 "Based on job requirements, employees may be required to work extended hours in case of reliever absence or work exigencies, but not beyond 16 hours in a day.
- 4.11 Extended work hours beyond the defined working hours for shift operations will be considered as overtime and compensated accordingly.
- 4.12 If unable to continue the shift due to a reliever's absence, they must inform the Reporting Manager to arrange an alternative before leaving, non-adherence will lead to disciplinary action.

5. Shift Timings

In view of operational requirements and the geographical conditions; shift timings for the employees working in different locations are defined as mentioned below:

| S. No | Business Unit / Division | G-Shift (Hrs) | A-Shift (Hrs) | B-Shift (Hrs) | C-Shift (Hrs) |
|-------|---|---------------------------------------|---------------|---------------|---------------|
| 1 | All Manufacturing Locations, Except Ankleshwar | Between 08:30 -18:00 hrs | 06:00 - 14:00 | 14:00 - 22:00 | 22:00 - 06:00 |
| 2 | API Unit 3 & API - R&D - Unit -2, Ankleshwar | Between 08:30 -18:00 hrs | 07:00 -15:00 | 15:00-23:00 | 23:00-07:00 |
| 3 | Corporate Office, Registered Office and R&D Centres (Shift timings only where applicable) | 8:30 to 20:00 Hours (9 Working Hours) | 06:00 - 14:00 | 14:00 - 22:00 | 22:00 - 06:00 |

Employees can avail the breaks as per the schedule mentioned below:

| S. No. | Shift | Tiffin | Tea Break | Lunch Break | Dinner Break |
|--------|---------|----------------------------------|--|----------------------------------|----------------------------------|
| 1 | A Shift | 20 min between 07:30 – 08:30 hrs | 15 min between 10:30-11:30 hrs | 30 min between 12:00 – 13:00 hrs | ---- |
| 2 | G Shift | ---- | 15 min between 10:30-11:30 hrs & 15:30-16:30 hrs | 30 min between 13:00 – 14:30 hrs | ---- |
| 3 | B Shift | ---- | 15 min between 15:00 – 16:00 hrs | ---- | 30 min between 19:30 – 20:30 hrs |
| 4 | C Shift | ---- | 15 min between 01:30 – 02:30 hrs | ---- | ----- |

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5.1 Shift Schedules

- 5.1.1 Shift schedule shall be prepared for the month i.e., from 1st to 30th /31st (Calendar Month).
- 5.1.2 Shift schedule pattern shall be followed per week as “AA BB CC & W”.
- 5.1.3 Staggered week off shall be followed as we need to deploy the manpower 24/7 operations due to the continues process industry.
- 5.1.4 All manufacturing location employees shall be given 4+1 weekly offs per month. 5th Week off shall be prefix/suffix to the 1st or 2nd week off of the month.
- 5.1.5 Corporate office, Branch office and All R&D Units shall be worked for 5 days in a week.
- 5.1.6 Week off changes shall be notified to reporting manager / respective location HR SPOC to update in the employee portal.
- 5.1.7 Concerned department Head is responsible for sharing next month shift schedule to HR department before end of the preceding month (on before 28th).
- 5.1.8 Site HR team shall upload the shift schedules in the employee portal.
- 5.1.9 "If the HR does not receive the department’s shift schedule within the stipulated timeline, the Unit HR SPOC will upload the previous month’s shift schedule in the Employee portal.
- 5.1.10 Regularization of attendance due to mis punches/any reason is allowed 2 times/ month.

5.2 Shift changes

Any changes to shift schedules due to work exigencies must be updated in the system by the employee or reporting manager. Employees requesting a shift change must apply and obtain approval in the system. Unapplied or unapproved changes will not be considered for attendance, and only predefined shifts are to be used for regular operations

6. Attendance Cycles for Payroll Administration

- 6.1 Attendance cut-off is the 20th of each month. Attendance from the 1st–20th is considered actual
- 6.2 The dates from 21st till month-end is treated as deemed presence for payroll, with adjustments made in the following month if discrepancies occur.
- 6.3 Employees joining on or before the 25th will receive salary in the same month, whereas those joining after the 25th will be paid in the next payroll cycle.
- 6.4 HR will validate all new joinee records, including bank details, before payroll.

7. Notice Period

The salary for the last month of the notice period will be held and released with Full and Final settlement.

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8. On Duty Intimation

- 8.1 Employees working from remote locations or traveling on business must apply for On-Duty in the portal and get approval from their Reporting Manager.
- 8.2 Employees visiting other Cohance units/offices must record IN/OUT attendance on the local biometric system. Any shortfall in hours due to travel must be applied as On-Duty.
- 8.3 For international travel, the return day to the home city can be marked as On-Duty, with work resuming the following working day.

9. Short Leave Permissions during work hours

Employees may take up to two short leaves per month (max two hours each) for personal work, with prior manager approval and regularization through the employee portal, short leaves beyond 2 instances in a month will be considered as LOP.

10. Overtime / Compensatory Off

- 10.1 Employees/ workers in the Level 4 are eligible to get the overtime payment for the Extra work done over and above in any day beyond the shift timings/minimum working hour requirement and/or worked on PH.
- 10.2 Overtime payment will be twice of basic/minimum wage whichever is higher
- 10.3 Employees in the Level 2 & Level 3 are eligible for Compensatory off for working 4 hrs and above beyond the shift timings and / or worked on PH.
- 10.4 No Employee /Worker shall be allowed to work for more than 10 days consecutively without week off. Comp-off will not be given for working on a weekly-off, as the same is substituted.
- 10.5 All Employees in Level 1 & above shall not be eligible for any Overtime / Compensatory off.

11. Approvals

- 11.1 Reporting Managers must approve all attendance-related transactions, including On-Duty, and long Sick Leaves.
- 11.2 Requests related to shift changes, permissions, overtime, compensatory leave, late penalties, short sick leaves, and other types of leave will be considered approved if not acted upon within three days of submission.

12. Absconding

Any employee absent without notice or approval for over 8 consecutive days will be treated as absconding, resulting in loss of pay and deemed termination after due disciplinary process. Site HR must record the last working day in payroll inputs, as per the employee exit policy.

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13. Loss of Pay

Loss of Pay (LOP) refers to the deduction of salary for days when an employee is absent from work without approved leave or sufficient leave balance. The following conditions apply under the LOP policy:

- 13.1 Unapproved Absences: Any absence not supported by prior approval or valid documentation (e.g., medical certificate) will be treated as LOP.
- 13.2 Exceeding Leave Balance: If an employee exhausts their annual leave entitlement and takes additional time off, those extra days will be marked as LOP unless otherwise approved.
- 13.3 Failure to Record Attendance: Employees who fail to mark attendance through the employee portal may be considered absent, resulting in LOP unless rectified within the stipulated time.
- 13.4 Impact on Payroll: LOP days will be deducted from the monthly salary on a pro-rata basis, calculated according to the employee's gross monthly pay.
- 13.5 Notification: Employees will be notified of LOP deductions via the payroll system. In case of a LOP that is regularised after payroll cycle. The pay will be credited in the next payroll cycle.
- 13.6 Below are the consequences for the deviations and if employee did not apply any application, then below shall be considered in relation to employee attendance.

| Description | Consequence |
|--|---------------|
| If employee not attended to the duty and not applied any thing | 1 day Leave |
| If attended less than 4 hours | 1 day Leave |
| If attended between 4 to 8 hours | 0.5 day Leave |
| For each mis swipe Post 2 regularizations. | 0.5 day Leave |

14. Company Rights

The Company reserves the right to modify or withdraw this policy, in whole or in part, at any time without prior notice. This policy does not create an employment contract, nor does it guarantee benefits or continued employment. Amendments may be made whenever necessary.

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