

PARENTAL LEAVE POLICY

Doc. Ref. : LDS / ESG / PLP-01

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1. Purpose

This policy provides guidelines on parental leave to support employees in balancing work and family responsibilities during childbirth or adoption. It ensures compliance with applicable labour laws and promotes employee well-being.

2. Scope

This policy applies to all eligible employees (permanent, probationary, or contractual) of the organization, in accordance with statutory requirements.

3. Policy Statement

The organization is committed to:

- Supporting employees during maternity, paternity, and adoption-related responsibilities.
- Providing paid leave as per statutory entitlements and company norms.
- Ensuring no discrimination or retaliation for availing parental leave.

4. Types of Parental Leave

4.1 Maternity Leave

- Female employees are entitled to **26 weeks of paid maternity leave** (as per *Maternity Benefit (Amendment) Act, 2017* in India).
- For employees with **two or more surviving children**, maternity leave entitlement is **12 weeks**.
- Up to **8 weeks of leave may be taken before the expected date of delivery**.
- Additional **unpaid leave** may be requested subject to management approval.
- For adoption of children above 3 months, leave entitlement may be as per company discretion.

4.4 Surrogacy/Commissioning Parent Leave

- Female employees commissioning surrogacy are entitled to **12 weeks of maternity leave** from the date the child is handed over.

5. Procedure for Availing Leave

1. Submit a written application (or HR system request) at least **4 weeks in advance** with supporting documents (medical certificate, adoption papers, etc.).
2. HR will verify eligibility and approve leave in consultation with the reporting manager.
3. Payroll and benefits will continue during paid parental leave.
4. Employees must update IIR on any changes in expected dates.

6. Benefits During Leave

- Salary and statutory benefits will be paid as per eligibility.
- Job security: Employees will return to the same or equivalent position post-leave.
- Performance appraisals will not be negatively affected due to availing parental leave.

7. Responsibilities

- **Employees:** Apply in advance, provide valid documents, and resume duties on agreed date.
- **Managers:** Support employees' leave and ensure work continuity.
- **HR Department:** Maintain records, ensure compliance with law, and provide guidance.

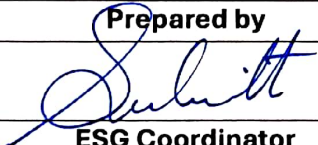

8. Non-Discrimination

Employees availing parental leave will not face any discrimination, penalty, or career disadvantage.

The benefits which are available to the pregnancy women's are fully provided at LDS and to avail the government facilities LDS HR will coordinate time to time.

9. Review

This policy will be reviewed every **3 years** or earlier if required by legal amendments.

Prepared by	Approved by
	
ESG Coordinator	Director / MD