

# RAJ POLYPACK LIMITED

## Maternity Policy

*(Policy approved by the Board of Directors on September 25, 2025)*

### 1. Purpose & Scope

- This Maternity Policy ("Policy") aims to implement the statutory requirements under the Maternity Benefit Act, 1961 (as amended by Maternity Benefit (Amendment) Act, 2017) and to reflect corporate-governance obligations under the recent Companies (Accounts) Second Amendment Rules, 2025 issued by the Ministry of Corporate Affairs (effective 14 July 2025).
- This Policy applies to all women employees (permanent, fixed-term or contractual) working in our Company, subject to eligibility criteria stated below.

### 2. Eligibility

- A woman employee must have worked for at least 80 days in the 12 months preceding the expected date of delivery to be eligible for maternity benefits.
- The Policy covers full-time, fixed-term and contract employees (i.e. legally employed under a contract of service), provided the 80-day requirement is met.
- Consultants, freelancers, interns, or individuals not under a contract of service are not covered under this Policy.

### 3. Maternity Leave Entitlement

#### 3.1 Standard Leave

- For first and second surviving child: 26 weeks of paid maternity leave.
  - Up to 8 weeks may be taken before the expected delivery date.
  - The remaining leave shall be taken post childbirth.
- For third child and beyond: 12 weeks of paid maternity leave.

#### 3.2 Adoption / Surrogacy / Commissioning Mothers

- Women legally adopting a child below 3 months of age or commissioning mothers (in case of surrogacy) are entitled to 12 weeks of paid maternity leave, from the date the child is handed over to them.

#### 3.3 Miscarriage / Medical Termination of Pregnancy

- In case of miscarriage or medical termination of pregnancy, the employee is entitled to 6 weeks of paid leave (or as per statutory entitlement) immediately following the event.

#### 3.4 Additional Leave for Pregnancy-related Illness / Tubectomy

- The Company may grant additional paid leave (as per applicable law) for illness arising out of pregnancy, delivery, premature birth, miscarriage or medical termination. This includes leave for tubectomy operation (where applicable) or pregnancy-related complications.

#### **4. Maternity Leave Pay & Employment Continuity**

- The leave will be with full pay — computed on the basis of average daily wage / salary as per the statute, typically referring to the normal salary just before leave commencement.
- Maternity leave shall be treated as continuous service for all purposes (seniority, benefits, etc.). Upon return from leave, the employee shall be reinstated to the same position or equivalent, with same pay and benefits.
- Termination of employment on account of pregnancy, childbirth or maternity leave is prohibited. The Company shall not discriminate against women on these grounds.

#### **5. Workplace Support Measures**

- Crèche / Child-care Facility: For establishments with 50 or more employees, the Company will provide crèche facilities on-site or via a tie-up within reasonable proximity. Employees will be allowed up to four visits per day for nursing / child-care breaks.
- Work-from-Home Option: Depending on the nature of work, employees may be offered option to work from home either during late stages of pregnancy (if feasible) or after return from maternity leave, for a mutually agreed duration. This is discretionary and subject to business requirements.
- Communication of Policy: On joining employment, every female employee shall be informed (in writing / electronically) of the maternity benefits available under this Policy and applicable statutory provisions.

#### **6. Compliance & Governance / Reporting Obligations**

- As per the 2025 Amendment to the Companies (Accounts) Rules, 2014, the Company is required to disclose in its Board's Report a statement confirming compliance with the Maternity Benefit Act (as applicable). This includes confirmation that paid maternity leave, nursing breaks, crèche facilities (if applicable) and job protection during maternity leave are provided.
- Non-compliance can attract penalties under applicable law (for the company and its officers).
- Internal HR records must include documentation of maternity leave applications, wage payments, re-instatement after leave, and details of crèche facilities / work-from-home arrangements (if any). This helps ensure readiness for audits or statutory inspections.

#### **7. Additional / Voluntary Benefits**

While not strictly mandated, the Company may choose to adopt the following additional policies to support women employees and build family-friendly workplace culture:

- Paternity Leave or Parental Leave for fathers / partners.
- Flexible working hours or reduced hours during pregnancy or early childcare period.
- Lactation / Nursing breaks beyond mandated minimum.
- Extended leave / unpaid leave options post maternity leave for childcare needs (subject to business exigencies).
- Awareness sessions / training for all employees about maternity benefits, gender equality, non-discrimination.

#### **8. Policy Administration & Amendment**

- The HR Department shall administer this Policy. Any leave request under this Policy must be submitted in writing along with required medical certificate / documentation (if applicable).

- The Company reserves the right to amend this Policy to address changes in applicable law or business needs. Any amendments will be communicated to all employees in writing / electronically.

#### **9. Resignation After Maternity Leave:**

A woman employee may choose to resign after the conclusion of her maternity leave. Such resignation shall be treated in accordance with the Company's standard resignation and notice-period policy. The Company shall not seek recovery of maternity benefits or wages lawfully paid during the maternity leave period."