

Employee Leave

Annual Leave Policy

- All employees are entitled to Annual Leave from the commencement date of their employment
- Annual leave is accrued monthly and calculated on a pro rata basis
- Annual leave will be calculated on a prorated basis for part-time employees
- Annual leave is credited in advance each year and can be used in advance of accrual
- The annual leave cycle commences on 1st April and ends on 31st March
- For example: If the employee joins on 1st July, he/she will be entitled to 9 days of annual leave by 31st March.
- Annual leave must be applied for 3 days in advance and must be approved by the line manager
- Annual leave entitlement, unless otherwise stated in the relevant employment contracts, will be as follows:

LENGTH OF SERVICE	ENTITLEMENT
First year service	12 working days
After 5 years of continuous service	14 working days
After 10 years of continuous service	16 working days
After 15 years of continuous service	18 working days
Expatriate Leave	20 working days (no entitlement to casual leave)

- All annual leave applications must be applied for using the Yoma Connect App
- Annual leave may be taken together with public holidays
- Annual leave calculation is based on working days, which shall include Saturday (if applicable)
- The employer shall pay out unused Annual Leave at the employee's basic salary in the following circumstances;

- Resignation, retrenchment, expiry of the employment contract, or death of the employee;
- Retirement of the employee upon attaining the prescribed retirement age;
- Other special circumstances as may be approved by the employer on a case by case basis.

Carry Forward Policy

Annual leave should be taken during the annual leave period, defined April-March. All staff will be permitted to carry forward a maximum of 5 annual leave days into the new leave cycle.

The carry forward leave balance must be used in the first quarter of the new leave cycle (1st April – 30th June).

Permission to carry forward leave beyond June 30 must have the expressed permission of an employee's line manager in consultation with HR Management and must only be used in "exceptional circumstances". HR will make a manual adjustment of the leave balance in the Yoma Connect System in this case.

Medical Leave

Employees are entitled to paid medical leave of 30 days per year.

Employees will be credited their new medical leave credit at the beginning of the leave cycle (April – March)

Employees who apply for medical leave must submit a leave application via the Yoma Connect App and attached a valid medical certificate if the leave taken is more than two consecutive days.

Medical leave shall not apply on rest day, off-days or while staff are on Maternity Leave.

In the event that the employee is unfit for work for a period exceeding 30 days due to severe sickness, the following may be considered:

- Extension of medical leave on an unpaid basis; or
- review of the medical leave arrangement; or
- termination of the employment on the ground of incapacity.

Casual Leave

The purpose of casual leave is to enable an employee to attend to urgent or unforeseen contingencies.

All employees are entitled to take a total of 6 days of paid casual leave in a year (April - March). Casual leave is accrued on a pro rata basis.

Casual leave shall not exceed 3 consecutive days at any one time except in case of religious ceremony.

Unused casual leave cannot be carried forward and will not be paid out.

Employees who wish to take casual leave shall inform their Line Manager in advance where possible and in any case no later than one hour before the commencement of the working shift. The applicable casual leave application must be submitted via Yoma Connect App and shall not be later than three working days after their return.

Marriage Leave

Employees are entitled to marriage leave of 6 consecutive days only (including weekends) after completion of (6) months' employment. Application of marriage leave should be submitted beforehand and should be accompanied by the wedding invitation or marriage certificate (after the wedding).

Maternity Leave

Yoma Group Maternity Leave Policy

This Anargat Program is effective from 29th December 2020. The policy applies to all permanent female employees of the Yoma Group.

Purpose:

Maternity Leave is a temporary absence from an employee's position and applies to expectant mothers who require time off for pregnancy, childbirth and childcare.

How much time does an employee get for maternity leave?

Under Myanmar labour law, employees are entitled to 14 weeks of maternity leave, however, the Yoma Group chooses to provide employees with improved maternity leave options that aim to support women in the workplace. As a Group employee, expectant mothers are entitled to 20 weeks of paid leave.

Procedure:

- Employee must give notice of their intention to take maternity leave 3 months in advance of their leave commencement.
- The employee must inform their manager in advance and apply for their leave via the Yoma Connect App.
- Employees can commence maternity leave 6 weeks prior to their expected due date.
- Employee must provide a thorough handover prior to commencing maternity leave.

Paternity Leave

Male employees are entitled to a total of 15 working days of paid leave within 3 months of the child's birth. These days do not have to be consecutive and can be spread out throughout the year. Employees applying for paternity leave must submit the birth certificate of the child when applying for leave via the Yoma Connect App.

Examination Leave

All permanent employees are entitled to 7 days of examination leave in each calendar year (April - March) following the completion of the probation period. Examination leave will be granted if supporting documents are provided by the employee showing the examination dates. Employees are not entitled to study leave.

For part time staff, being staff who work less than 5 days per week, or less than 8 hours per day, the employee shall be entitled to examination leave on a pro-rata basis according to the percentage of time that the employee has worked.

The examination leave shall only be applicable if such examinations are for an approved field of study related to the employee's current position or future developmental role in the organization. Where the

examinations and course of study are of a personal nature, the employee shall utilise his/her annual leave entitlements.

Applications for each examination leave shall be submitted beforehand to the supervisor/line manager, and shall not be taken without prior approval.

Employee's can apply for examination leave via the Yoma Connect App.

Compassionate Leave

Employees are entitled to 7 days of compassionate Leave (including weekends and Public holidays) in each calendar year (April - March) in the case of death of the employee's immediate family members (Parents, Spouse, Children, Brothers and Sisters only).

Absence

In the event that the employee is absent from work for a longer period than the leave that has been approved without valid excuse or prior approval, such absence will be regarded as unpaid and deducted from the employee's wage/salary for the period of absence.