

Human Capital & Culture

Leave & Attendance Policy

Purpose

The purpose of this policy is to define the standards, types, and procedures for managing employee leave and attendance across B&S Investments. The policy ensures compliance with Saudi Labor Law and international regulations, while promoting workforce productivity, operational continuity, and employee work-life balance.

This policy provides clarity on entitlements, approval processes, and behavioral expectations related to time management, absence reporting, and leave utilization.

Scope

This policy applies to all full-time and part-time employees of B&S Investments and its subsidiaries in Saudi Arabia and across international operations. It covers all departments, roles, and business sectors, including exhibitions, manufacturing, tourism, creative content, hospitality, and digital ventures.

- The policy governs:
- Daily attendance and working hours
- Punctuality and absence notification
- Types of leave and entitlements
- Leave application and approval process
- Unplanned or emergency leave situations

- Attendance reporting and recordkeeping.

Policy Statement

B&S Investments is committed to maintaining a professional and responsible workplace culture where employees are present, punctual, and accountable for managing their time off. The company supports its people with comprehensive leave benefits while requiring accurate reporting, timely approvals, and adherence to operational needs.

- Key policy principles include:
- Compliance with applicable labor laws and contracts
- Transparent tracking and approval of all leave types
- Equitable access to time-off benefits
- Operational coverage and minimal business disruption
- Respect for cultural, family, and health-related needs

All employees are responsible for managing their attendance responsibly, and managers are accountable for enforcing this policy consistently.

Roles & Responsibilities

| Role | Responsibility |
|---|---|
| Group CEO & Business Unit CEOs | Ensure alignment of attendance practices with business needs and compliance obligations |
| Chief People Officer (CPO) | Owens this policy, oversees HRMS leave tracking, and ensures legal compliance |
| HR Business Partners | Advise on entitlements, approve exceptional leave cases, and monitor trends |
| Line Managers | Review and approve leave requests, ensure workforce coverage, and monitor absenteeism |
| Employees | Submit accurate and timely leave requests, inform supervisors of unplanned absences, and maintain personal attendance records |
| Payroll Team | Process leave-related pay adjustments and coordinate with HR for reconciliation |

Procedures & Implementation

1. Working Hours & Attendance Expectations

- Standard working hours are 8 hours per day (e.g., 9:00 AM to 5:00 PM), Sunday to Thursday
- Employees must adhere to designated shift times, lunch breaks, and rest periods
- Biometric, digital, or manual systems may be used to track attendance
- Repeated late arrivals or early departures without justification will trigger warnings

2. Types of Leave

| Leave Type | Entitlement | Notes |
|------------------------|---------------------------------------|--|
| Annual Leave | 30–21 working days per year | Accrued monthly; must be used within the fiscal year unless deferred with approval |
| Sick Leave | 30 paid days, 60 half-paid, 30 unpaid | Requires medical certificate for absences over 1 day |
| Maternity Leave | 10 weeks | Paid in accordance with Saudi Labor Law; requires pre- and post-natal certificates |
| Paternity Leave | 5–3 working days | For eligible employees upon birth of child |
| Hajj Leave | 15–10 days (once during employment) | For Muslim employees with +2 years of service |
| Emergency Leave | Up to 5 days | Case-by-case basis with documentation; e.g., bereavement, critical family illness |
| Unpaid Leave | As needed, subject to approval | Impacts benefits and tenure calculations |
| Study Leave | Case-specific | Requires prior approval and evidence of enrollment |

3. Leave Request & Approval

- All leave must be requested in advance via the HRMS system
- Standard approval turnaround:
 - +5 days leave: at least 7 working days' notice
 - 2–1 day leave: at least 2 working days' notice

- Line managers approve leave based on team coverage and planning
- Emergency leave must be reported by phone/email immediately and supported by documentation upon return
- Unused leave carry-over must be approved by HR and utilized within the next 6 months

4. Absence Without Notice (AWOL)

- Absences without notification for 3 consecutive days will be investigated
- Absences over 5 consecutive days without communication may trigger termination procedures
- Unjustified absenteeism will affect performance reviews and may result in disciplinary action

5. Leave Balances & Payroll Impact

- Leave balances are updated monthly in the HRMS portal
- Any leave over the balance is treated as unpaid unless otherwise approved
- HR coordinates with Payroll to ensure leave deductions, encashments, or final settlements

Monitoring & Review

The Leave & Attendance Policy is reviewed annually by the CPO, with input from Legal, Payroll, and Business HR teams. Key indicators include:

- Absenteeism trends and productivity impact
- Legal changes to national labor laws
- Audit outcomes and employee feedback
- Leave utilization rates and workforce planning metrics

Adjustments are communicated through official channels and reflected in the HRMS system..

Associated Documents

- Attendance Tracking SOP
- Annual Leave Planner Template
- Sick Leave & Medical Certificate Guidelines

- HRMS Leave Submission Guide
- Disciplinary Policy
- Final Settlement & Exit Checklist
- Remote Work & Flexibility Guidelines
- Emergency Leave Justification Form