

(Prevention of Sexual Harassment at Workplace)

Manjeet Kumar and Company

(Chartered Accountants)

Version: 1.1

Effective Date: 1 September 2023

1. Objective

Manjeet Kumar and Company (“the Firm”) is committed to providing a **safe, respectful, and dignified work environment** free from sexual harassment. This Policy is framed in accordance with the **Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013** (“POSH Act”) and rules made thereunder.

2. Scope & Applicability

This Policy applies to:

- All employees (permanent, temporary, contractual)
- Articles, trainees, interns, and consultants
- Visitors, clients, and any person interacting at the workplace

It covers sexual harassment occurring at:

- Office premises
 - Client locations
 - Training programs, meetings, official travel
 - Any place arising out of or in the course of employment
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3. Definition of Sexual Harassment

Sexual harassment includes any **unwelcome act or behavior**, whether directly or indirectly, such as:

- Physical contact and advances
- Demand or request for sexual favors

- Sexually colored remarks
 - Showing pornography
 - Any other unwelcome physical, verbal, or non-verbal conduct of sexual nature
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4. Prohibition of Sexual Harassment

Sexual harassment at the workplace is **strictly prohibited**. Any act of sexual harassment shall invite **disciplinary action**, irrespective of the position or designation of the person involved.

5. Internal Complaints Committee (ICC)

The Firm shall constitute an **Internal Complaints Committee (ICC)** as required under the POSH Act.

Composition:

- Presiding Officer (Woman employee)
- At least one other senior employee member
- Proprietor of the firm.

Details of the ICC members shall be displayed at the workplace and communicated to employees.

6. Complaint Redressal Mechanism

6.1 Filing of Complaint

- Any aggrieved woman may file a **written complaint** with the ICC within **3 months** from the date of incident
- Complaints may be extended for another 3 months for valid reasons
- Assistance shall be provided if the complainant is unable to write

6.2 Inquiry Process

- The ICC shall conduct a fair, confidential, and impartial inquiry

- Both parties shall be given an opportunity to be heard
- Inquiry shall be completed within **90 days**

6.3 Action & Recommendations

Based on findings, the ICC may recommend:

- Written apology
 - Warning or reprimand
 - Deduction of salary
 - Termination or other disciplinary action
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7. Confidentiality

All information relating to complaints, inquiry proceedings, and actions taken shall be **strictly confidential**, as mandated under the POSH Act.

8. Protection Against Retaliation

The Firm strictly prohibits:

- Victimization
- Intimidation
- Retaliation against the complainant, witnesses, or ICC members

Any such act shall invite disciplinary action.

9. False or Malicious Complaints

While genuine complaints are encouraged, **malicious or knowingly false complaints** may attract action as per law, after due inquiry by the ICC.

10. Awareness & Training

The Firm shall:

- Conduct awareness sessions on POSH

- Display this policy prominently
 - Sensitize employees regarding professional conduct and workplace dignity
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11. Responsibility of Employees

All employees shall:

- Maintain professional behavior
 - Respect dignity and privacy of colleagues
 - Report any incident of sexual harassment promptly
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12. Management Commitment

The Firm's management is committed to:

- Zero tolerance towards sexual harassment
 - Timely redressal of complaints
 - Continuous monitoring and compliance with POSH laws
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13. Effective Date & Amendments

This Policy is effective from **1 September 2023** and may be amended from time to time to align with legal or organizational requirements.