

POLICY ON PREVENTION OF SEXUAL HARASSMENT AND SAFEGUARDS FOR WOMEN AT WORKPLACE

G.V. and Associates, Company Secretaries, Coimbatore and Chennai

Version	1.0	Effective from	01 /01 / 2023
Approved by	Partners	Policy owner	Internal Committee

1. PURPOSE AND COMMITMENT

- 1.1 G.V. and Associates, Company Secretaries ("the Firm") believes that every person working with it is entitled to a safe and respectful workplace. Our women colleagues regularly attend client offices, Board meetings and government offices, and the Firm is responsible for their safety and dignity wherever their work takes them.
- 1.2 The Firm does not tolerate sexual harassment in any form. This Policy sets out how such conduct will be prevented, how a complaint can be made and how it will be dealt with, in line with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("the POSH Act") and the Rules framed under it.

2. SCOPE

- 2.1 This Policy protects every woman working at or visiting the Firm, whether as an employee, CS trainee, intern, consultant or client representative. It applies to the conduct of all Partners, staff, trainees and other persons engaged by the Firm, and also to clients, vendors and visitors in their dealings with Firm personnel.
- 2.2 The "workplace" covers both offices of the Firm and every place visited in the course of work, including client premises, Board and general meetings, the offices of the ROC, NCLT and other authorities, seminars, official travel and stay, transport arranged by the Firm, office functions, and communication by phone, email, WhatsApp or video call.

3. LEGAL FRAMEWORK

- 3.1 The Policy is based on the POSH Act and the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Rules, 2013. Serious acts may also be offences under the Bharatiya Nyaya Sanhita, 2023, including sexual harassment (Section 75), stalking (Section 78) and words or gestures intended to insult the modesty of a woman (Section 79). The other provisions in Section 11 follow the Maternity Benefit Act, 1961 / Code on Social Security, 2020 and the equal remuneration provisions of the Code on Wages, 2019, as applicable to the Firm.

4. WHAT IS SEXUAL HARASSMENT

4.1 Sexual harassment means any unwelcome act or behaviour of a sexual nature, whether direct or implied, such as:

- (a) physical contact or advances;
- (b) a demand or request for sexual favours;
- (c) sexually coloured remarks, jokes or comments on a person's body or appearance;
- (d) showing pornography, or sending obscene messages, images or videos, including on WhatsApp or social media;
- (e) any other unwelcome physical, verbal or non-verbal conduct of a sexual nature, such as staring, gestures or repeated unwanted personal messages.

4.2 It also includes any promise of favourable treatment, or threat about a person's job, training stipend or performance report, connected with such behaviour, and any conduct that creates an intimidating or hostile work environment. What matters is how the behaviour is received, not what was intended.

5. INTERNAL COMMITTEE

5.1 The Firm has constituted an Internal Committee ("IC") under Section 4 of the POSH Act, consisting of the following members. Employee members shall be persons committed to the cause of women or having legal knowledge. At least half of the members shall be women. Members hold office for a period not exceeding three years.

Position	Name and qualification
Presiding Officer	Woman Partner: V. Nithya
Member	Woman Partner: L. Bharathi
Member	Staff Facilitation Manager: S. Gayathri
External Member	Person familiar with the issue: _____

5.2 The IC covers both the Coimbatore and Chennai offices. If the law requires a separate committee for the Chennai office, one will be constituted. The names and contact details of the IC members, and the consequences of sexual harassment, shall be displayed at both offices.

6. HOW TO MAKE A COMPLAINT

- 6.1 A woman who has faced sexual harassment may give a written complaint to the Presiding Officer or any member of the IC, preferably within three months of the incident. If she is unable to write it, any IC member will help her do so. Where she is unable to complain because of physical or mental incapacity or death, a relative, friend or co-worker may complain on her behalf, as permitted by the Rules.
- 6.2 A complaint against a Partner shall be handled by the IC in the same way as any other complaint, and the Partner concerned shall take no part in the process.

7. CONCILIATION AND INQUIRY

- 7.1 If the complainant requests it, the IC may try to settle the matter through conciliation before starting an inquiry. No monetary settlement shall form the basis of conciliation. If conciliation is not requested or does not succeed, the IC will hold an inquiry following the principles of natural justice, giving both parties a fair chance to be heard. The timelines below shall be followed.

Stage	Timeline
Filing of complaint	Within 3 months of the incident or last incident; extendable by 3 months.
Copy to respondent	Within 7 working days of receipt of the complaint.
Reply by respondent	Within 10 working days of receiving the copy.
Completion of inquiry	Within 90 days of receipt of the complaint.
Inquiry report	To the Firm and both parties within 10 days of completing the inquiry.
Action by the Firm	Within 60 days of receipt of the report.
Appeal	Within 90 days of the recommendations, as provided in Section 18 of the Act.

8. INTERIM RELIEF

- 8.1 While the inquiry is pending, the IC may, at the written request of the complainant, recommend that the complainant or the respondent be shifted to another team or office, that the complainant be granted paid leave of up to three months in addition to her regular leave, or that the respondent be stopped from supervising or reporting on her work. The Firm shall implement these recommendations promptly.

9. ACTION, COMPENSATION AND FALSE COMPLAINTS

- 9.1 If the complaint is proved, the IC may recommend action including a written apology, warning, withholding of increment or stipend, termination of employment or training, and in the case of a Partner, action under the Partnership Deed. It may also recommend compensation to the complainant, which may be deducted from the respondent's salary.
- 9.2 A complaint that cannot be proved is not, for that reason alone, false. Action under Section 14 of the Act will be taken only where the IC finds that a complaint was made with malicious intent or that false evidence was given.
- 9.3 The Firm will help the complainant file a police complaint under the BNS if she chooses to do so.

10. CONFIDENTIALITY AND PROTECTION FROM RETALIATION

- 10.1 The identity of the complainant, respondent and witnesses, and the details of the complaint, inquiry and action taken, shall be kept strictly confidential and shall not be shared with anyone, including the media, except as the law permits. A person who breaches confidentiality will face disciplinary action and a penalty as prescribed under the Rules.
- 10.2 No complainant or witness shall be victimised, denied work, given an adverse report or treated unfairly for taking part in the process. Any such conduct will be treated as misconduct.

11. OTHER SAFEGUARDS FOR WOMEN EMPLOYEES

- 11.1 Women employees and trainees shall ordinarily not be required to work in the office after 8.00 p.m. Where late work, client visits or out-station travel cannot be avoided, the Firm shall arrange safe transport or accommodation, and wherever possible a colleague shall accompany her.
- 11.2 The Firm gives equal pay, equal stipend and equal opportunities for assignments, training and promotion to men and women, without discrimination. Maternity leave, nursing breaks and other maternity benefits shall be given as provided under the Maternity Benefit Act, 1961 or the Code on Social Security, 2020, as applicable to the Firm.
- 11.3 Any other concern of a woman employee, not amounting to sexual harassment, may be raised at the weekly review meeting or informally with the Staff Facilitation Manager, as provided in the Firm's grievance mechanism.

12. AWARENESS, REPORTING AND REVIEW

- 12.1 Every new joinee shall be briefed on this Policy at induction, and awareness sessions shall be held at least once a year. IC members shall be given suitable orientation.

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- 12.2 The IC shall prepare an annual report giving the number of complaints received, disposed of and pending, and the action taken, and shall submit it to the Firm and to the District Officer before the due date. This Policy shall be reviewed once a year, or earlier if the law changes.