

POLICY ON PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE

(Compliant with POSH Act, Companies Act, and Labour Law Requirements)

1. Objective

This Policy on Prevention of Sexual Harassment at Workplace ("POSH Policy") is framed in compliance with:

- The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act")
- Companies Act, 2013 and the Companies (Accounts) Rules, 2014
- Relevant provisions under labour law and industrial standing orders

The objective is to ensure a safe, secure, and dignified working environment that is free from sexual harassment for all women employees and stakeholders of the company. This policy establishes a robust complaint redressal mechanism and mandates preventive, awareness, and sensitization programs.

2. Applicability

This Policy applies to all Women associated with the organization, including but not limited to:

- Full-time, part-time, temporary, contractual, ad-hoc, trainee, or intern employees
- Consultants, service providers, and vendors
- Visitors, clients, partners, and external stakeholders
- Any person interacting with the company in a professional capacity

The policy applies to all workplaces including:

- Corporate and branch offices
- Field locations, client sites, and partner institutions
- Work-related travel, off-site meetings, events, training sessions
- Remote or virtual workplaces (online meetings, emails, chats)

3. Definitions

- Aggrieved Woman:** A woman of any age, whether employed or not, who alleges to have been subjected to any act of sexual harassment.
- Respondent:** A person against whom the aggrieved woman has made a complaint.
- Employee:** Any person employed by the company, working in any capacity including permanent, temporary, ad hoc, contractual, daily wage, trainee, intern, volunteer, probationers, and employees through third-party contractors or apprentices.
- Employer:** The person responsible for management, supervision, and control of the workplace.

- e) **Workplace:** Includes all office locations of the company, any place visited during the course of employment (including travel), external partner sites, virtual/digital platforms, and any event or setting where business is conducted.
- f) **Internal Complaints Committee (ICC):** In compliance with Section 4 of the POSH Act, 2013, G Square has constituted an Internal Complaints Committee (ICC). The current ICC was reconstituted on 08 September 2025 for a tenure of one (1) year. The Committee includes reappointed members Mr. Sundaraman, Mr. Solaiyappan, and Ms. Divyanshi Sethu, along with newly appointed members Ms. Uma Maheswari and Ms. K R Geerthika.

In this case, G Square Internal Complaints Committee consists of following members:

| Sr. No. | Post of Committee Member | Name | Designation | Background |
|---------|--------------------------|---------------------|-----------------------------------|---|
| 1. | Presiding Officer | Ms. Uma Maheswari | AVP-Digital Marketing | Senior Woman Employee |
| 2. | Member | Mr. Sundaraman | Sr. Vice President | Experienced in Leadership |
| 3. | Member | Mr. Solaiyappan | Vice President | Experienced in Leadership |
| 4. | Member | Ms. K R Geerthika | Executive- HR | Committed to women's issues in G Square |
| 5. | External Member | Ms. Divyanshi Sethu | Certified POSH Trainer (External) | Certified Trainer & Coach |

4. What Constitutes Sexual Harassment

Sexual harassment includes one or more of the following unwelcome acts or behavior (whether directly or by implication):

- Physical contact and advances
- Demand or request for sexual favors
- Making sexually colored remarks
- Showing pornography
- Any other unwelcome physical, verbal, or non-verbal conduct of sexual nature

In addition, the following circumstances may also amount to sexual harassment:

- Implied or explicit promise of preferential treatment in employment
- Implied or explicit threat of detrimental treatment
- Implied or explicit threat about her present or future employment status
- Interference with work or creation of an intimidating, hostile, or offensive environment
- Humiliating treatment likely to affect a woman's mental or physical health or safety

5. Internal Complaints Committee (ICC) Composition

Every office, unit, or establishment of the company with 10 or more employees must constitute an Internal Complaints Committee (ICC) comprising:

- **Presiding Officer:** A senior woman employee from the company
- **Two or more members:** From amongst employees committed to women's welfare or having legal/
- **One external member:** From an NGO, legal background, or an individual familiar with POSH issues

Conditions:

- At least 50% of the ICC members shall be women
- The term of each member shall not exceed three years
- The ICC must function independently, fairly, and confidentially
- Details of ICC members and their contact information must be displayed at all workplaces and published internally

6. Complaint Mechanism

- Any aggrieved woman may make a written complaint of sexual harassment to the Internal Complaints Committee (ICC) within **three months** from the date of the incident. In case of a series of incidents, the complaint must be filed within **three months from the date of the last incident**.
- The complaint must be submitted in writing. If the aggrieved woman is unable to do so due to physical or mental incapacity, a legal heir or authorized person may file it on her behalf.
- The complaint may be sent via email or submitted in person to the Presiding Officer or designated HR representative.
- Reasonable assistance must be provided to the complainant in case she is unable to draft the complaint on her own.
- The Internal Complaints Committee may, for the reasons to be recorded in writing, extend the time limit not exceeding three months, if it is satisfied that the circumstances were such that prevented the woman from filing a complaint within the said period.

7. Inquiry Process and Timelines

- Upon receipt of the complaint, the ICC shall send a copy to the respondent within **7 working days**.
- The respondent must submit a written response along with supporting documents within **10 working days**.
- Both parties will be given an opportunity to present their case, including witnesses and documentation.

- The ICC shall complete the inquiry within **90 days** from receipt of the complaint.
- The findings and recommendations must be submitted in a written report to the employer and both parties within **10 days** of completion.
- The employer must act on the ICC's recommendations within **60 days** of receiving the report.
- Either party has the right to appeal as per the applicable service rules or within **90 days** to the appropriate authority.

8. Interim Reliefs

During the pendency of the inquiry, at the written request of the aggrieved woman, the ICC may recommend to the employer one or more of the following interim reliefs for the aggrieved woman:

- **Transfer** of either the aggrieved woman or the respondent to another department or location
- **Grant of leave** to the aggrieved woman for up to **three months** (this is in addition to her regular entitled leave)
- **Restriction of contact** between aggrieved woman and respondent in the workplace
- **Any other appropriate relief** deemed necessary for the safety and well-being of the aggrieved woman

The employer must implement the recommended reliefs without delay and without prejudice to the outcome of the inquiry.

9. Disciplinary Action and Penalties

If the Internal Complaints Committee (ICC) concludes that the allegation of sexual harassment is proven, it may recommend one or more of the following disciplinary actions to the employer, depending on the severity of the misconduct:

- Written apology or formal warning
- Withholding promotion, bonus, or pay increment
- Demotion or reassignment of duties
- Suspension or termination of employment
- Debarring from future supervisory or managerial roles
- Mandatory counseling or sensitization training
- Any other disciplinary action as per the applicable service rules, HR policy, or standing orders

The recommended disciplinary action must be implemented by the employer within **60 days** of receiving the ICC's inquiry report.

10. Compensation to the Aggrieved Woman

The ICC may recommend that the respondent pay monetary compensation to the aggrieved woman. The amount shall be determined based on:

- Mental trauma, pain, suffering, and emotional distress
- Loss in career opportunities or adverse impact on professional standing
- Medical expenses incurred due to the incident (physical or psychiatric)
- Financial status and earning capacity of the respondent
- Feasibility of making the payment in lump sum or installments

The employer shall facilitate timely execution of such compensation, without prejudice to any civil or criminal proceedings.

11. False or Malicious Complaints

If the ICC concludes that the complaint was made maliciously, or knowing it to be false, or that false evidence or forged documents were submitted or made with intent to defame the respondent or mislead the Committee, it may recommend appropriate disciplinary action against the complainant, including:

- Issuance of warning
- Withholding of promotion or benefits
- Suspension or termination, in severe cases

Important Safeguard:

- A mere inability to substantiate a complaint or provide adequate evidence shall **not** be construed as false or malicious.
- The ICC must provide detailed reasoning and supporting material before recommending action for false complaints.

12. Confidentiality

All proceedings, records, and information relating to the complaint, identities of the aggrieved woman, respondent, and witnesses, and the contents of the inquiry report, recommendations, and action taken shall be kept **strictly confidential** and shall only be disclosed:

- To the extent necessary for conducting the inquiry

- As required under applicable laws or judicial proceedings
- For implementation of recommendations or disciplinary action

Breach of Confidentiality:

Any person (including ICC members, parties, or witnesses) who breaches confidentiality shall be liable to disciplinary action as per company policy and may also be penalized under **Section 17 of the POSH Act**.

13. Reporting Obligations and Statutory Disclosures

The Internal Complaints Committee shall submit an **Annual Report** to the **District Officer** (as per Section 21 of the POSH Act), including:

- Number of complaints of sexual harassment received in the year; Number of complaints disposed off during the year;
- Number of cases pending for more than ninety days; Nature of action taken by the employer or District Officer
- Number of workshops or awareness programmes against sexual harassment carried out;

In addition, the Company shall:

- Include a disclosure on POSH compliance in its **Board's Report** under Section 134 of the Companies Act, 2013

14. Preventive Measures and Awareness Building

To ensure a culture of respect and safety, the Company shall implement the following preventive steps:

- Conduct **annual mandatory POSH training** for all employees (online or offline)
- Include detailed POSH awareness sessions in **new employee induction**
- Organize **special ICC training** for new ICC members on law, process, and sensitivity
- Ensure **workplace displays** of POSH policy, ICC member contact details, and penalties
- Publish POSH policy on the **website of the Company**
- Conduct **periodic assessments** (surveys, feedback, reviews) to evaluate policy awareness and workplace safety

15. Record Retention and Confidential Documentation

To ensure compliance and data integrity, the following documentation protocols shall be followed:

- All complaint-related documents, inquiry proceedings, evidence, witness statements, and ICC reports shall be maintained by the ICC in **confidential storage**, both physical and digital.

- Access to records shall be restricted to ICC members and authorized HR/legal personnel.
- **Complaint and inquiry records shall be retained for at least 3 years** from the date of conclusion.
- **ICC meeting minutes, annual reports, and training logs** shall be retained for a minimum of **6 years**, or longer if required under applicable laws or litigation.
- The Company shall implement **IT and data privacy safeguards** to prevent unauthorized access, tampering, or disclosure.

16. SHE-Box & Legal Access

Employees are informed that complaints of sexual harassment can also be filed directly on the Government's SHE-Box portal (<https://shebox.nic.in>), managed by the Ministry of Women & Child Development. G Square is duly registered on this portal, as required under law.

17. Annexures and Templates

The following annexures shall be appended to and maintained along with this Policy for operational use by the ICC and HR department:

- **Annexure A:** POSH Complaint Form
- **Annexure B:** POSH Inquiry Report Template
- **Annexure C:** Conciliation Consent and Closure Form
- **Annexure D:** ICC Quarterly/Annual Report Template
- **Annexure E:** Employee Acknowledgment of POSH Policy (for induction)
- **Annexure F:** Training Attendance Tracker Format

These annexures shall be reviewed periodically and updated in accordance with changes in applicable laws, organizational structure, or compliance frameworks



Head-Human Resources

Annexure A: POSH Complaint Form

(To be submitted to the Presiding Officer of the Internal Complaints Committee (ICC))

1. Complainant Details:

- Full Name: _____
- Employee ID (if applicable): _____
- Department/Designation: _____
- Contact Number: _____
- Email ID: _____
- Location/Branch: _____

2. Respondent Details (Person Against Whom Complaint is Filed):

- Full Name: _____
- Designation/Role: _____
- Department/Team: _____
- Location/Branch: _____

3. Incident Details:

- Date(s) of Incident(s): _____
- Time(s) of Incident(s): _____
- Location(s): _____
- Was it a single incident or repeated? _____

Brief Description of the Incident(s):

(You may attach additional pages if needed)

4. Witness(es) (if any):

- Name(s) and contact details of any witness(es):

5. Relief Sought (optional):

- _____

Declaration:

I declare that the information provided above is true to the best of my knowledge. I understand that submitting a false complaint intentionally may result in appropriate action as per the POSH Policy.

Signature of Complainant: _____

Date: _____

Annexure B: POSH Inquiry Report Template
(Confidential – To be submitted to the Employer/Management)

1. Case Reference Number: _____

2. Name of Complainant: _____

3. Name of Respondent: _____

4. Date of Complaint Received: _____

5. Date of Completion of Inquiry: _____

6. Summary of Allegations:

(Provide a brief summary of the allegations raised by the complainant)

7. Respondent's Response:

(Include the summary of the respondent's statement and defense)

8. List of Documents/Records Examined:

- _____
- _____
- _____

9. Witnesses Examined (if any):

- _____
- _____

10. Findings of the Internal Complaints Committee:

(Provide a reasoned conclusion with reference to evidence and witness statements)

11. Recommendation of the Internal Complaints Committee:

(Choose one or more, based on findings)

- ☐ Complaint is upheld; recommend disciplinary action
- ☐ Complaint is not upheld; no action recommended
- ☐ Complaint is found to be false/malicious
- ☐ Recommend compensation of ₹ _____ to the complainant
- ☐ Recommend interim measures already taken be continued/modified
- ☐ Others: _____

12. Signature of ICC Members:

- Presiding Officer: _____
- Member 1: _____
- Member 2: _____
- External Member: _____

Date of Report Submission: _____

Annexure C: Conciliation Consent and Closure Form

(To be submitted jointly by both parties and approved by the Internal Complaints Committee (ICC))

1. Complainant Details:

- Name: _____
- Department/Designation: _____
- Contact Number: _____

2. Respondent Details:

- Name: _____
- Department/Designation: _____
- Contact Number: _____

3. Date of Complaint Submission: _____

4. Date on which Conciliation was Requested: _____

5. Terms and Outcome of Conciliation (to be mutually agreed upon):

(Please detail any verbal or written apology, commitment, transfer, or other mutually agreed resolution.)

6. Statement of Agreement:

We, the undersigned, confirm that we have willingly participated in the conciliation process facilitated by the ICC and are satisfied with the agreed resolution. We understand that once the terms are honored, the matter stands closed and will not proceed to formal inquiry.

Signatures:

Complainant: _____ Date: _____
Respondent: _____ Date: _____

Approved by the Internal Complaints Committee:

Presiding Officer: _____
ICC Member: _____
ICC Member: _____
External Member: _____

Date of Approval: _____

Annexure D: ICC Quarterly / Annual Report Template

(To be prepared by the Internal Complaints Committee and submitted to the District Officer under Section 21 of the POSH Act)

Reporting Period:

From: _____ To: _____

(Quarter / Financial Year)

1. Details of Internal Complaints Committee (ICC):

- Name of Presiding Officer: _____
- Names of Members: _____
- External Member Name & Affiliation: _____
- Office/Unit Address: _____

2. Summary of Complaints:

| Sr. No. | Nature of Complaint | Date Received | Status (Pending/Resolved) | Outcome | Remarks |
|---------|---------------------|---------------|---------------------------|---------|---------|
| 1 | | | | | |
| 2 | | | | | |
| ... | | | | | |

3. Number of Complaints Filed: _____

4. Number of Complaints Resolved: _____

5. Number of Pending Cases: _____

6. Number of False/Malicious Complaints (if any): _____

7. Actions Taken by the Employer (based on ICC recommendations):

- _____
- _____

8. Awareness and Capacity Building Initiatives Conducted:

(Attach separate sheet if needed)

- No. of training sessions conducted: _____
- No. of employees trained: _____
- Sessions for ICC members (Y/N): _____
- Whether Policy is displayed at all offices: __ Y / N

9. Any Other Remarks or Recommendations by ICC:

Submitted By:

Presiding Officer: _____

Date: _____

Annexure E: Employee Acknowledgment of POSH Policy

(To be collected during induction and stored in employee personnel file)

I, **[Full Name]**, employee ID **[_____]**, have received, read, and understood the **POSH Policy** of the Company titled "**Policy on Prevention of Sexual Harassment at Workplace**". I am aware of:

- What constitutes sexual harassment
- The internal complaint mechanism and Internal Complaints Committee (ICC)
- The process and timelines for inquiry and redressal
- My rights, duties, and consequences of non-compliance
- How to file a complaint or support someone who wishes to do so

I confirm that I will comply with the POSH Policy and uphold a workplace free from discrimination and harassment.

Signature of Employee: _____

Name: _____

Designation: _____

Date: _____

Annexure F: POSH Training Attendance Tracker Format
(To be maintained by the HR Department or POSH Compliance Coordinator)

| Sr. No. | Date of Session | Type (Induction / Annual / ICC-specific) | Location / Mode | Trainer Name | No. of Participants | Departments Covered | Signature Sheet Attached (Y/N) |
|---------|-----------------|--|-----------------|--------------|---------------------|---------------------|--------------------------------|
| 1 | | | | | | | |
| 2 | | | | | | | |
| ... | | | | | | | |

Maintained by: _____ (HR / Compliance Officer)