

B.A.K.D. & Co.

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OBJECTIVES AND POLICY STATEMENT

This policy has been framed in accordance with the provisions of "The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013" and rules framed thereunder (hereinafter "the Act"). Accordingly, while the policy covers all the key aspects of the Act, for any further clarification reference shall always be made to the Act and the provisions of the Act shall prevail.

The 'Policy on Prevention of Sexual Harassment at workplace: 'B.A.K.D. & Co' intends to provide protection against sexual harassment at workplace applicable to all employees, irrespective of gender and the prevention and redressal of complaints of sexual harassment and matters related to it.

DEFINITION

1. **Sexual harassment** may occur not only where a person uses sexual behavior to control, influence or affect the career, salary or job of another person, but also between co-workers. It may also occur between a B.A.K.D. & Co employee and someone that employee deals with in the course of his/her work who is not employed by the Company.

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

- a) Any unwelcome sexually determined behavior, or pattern of conduct, that would cause discomfort and/or humiliate a person at whom the behavior or conduct was directed namely:
 - i. Physical contact and advances;
 - ii. Demand or request for sexual favors;
 - iii. Sexually colored remarks or remarks of a sexual nature about a person's clothing or body;
 - iv. Showing pornography, making or posting sexual pranks, sexual teasing, sexual jokes, sexually demeaning or offensive pictures, cartoons or other materials through email, SMS, MMS etc.;
 - v. Repeatedly asking to socialize during off-duty hours or continued expressions of sexual interest against a person's wishes;
 - vi. Giving gifts or leaving objects that are sexually suggestive;
 - vii. Eve teasing, innuendos and taunts, physical confinement against one's will or any such act likely to intrude upon one's privacy;
 - viii. Persistent watching, following, contacting of a person; and
 - ix. Any other unwelcome physical, verbal or non-verbal conduct of sexual nature

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b) The following circumstances if it occurs or is present in relation to any sexually determined act or behavior amount to sexual harassment :

- Implied or explicit promise of preferential treatment in employment;
- Implied or explicit threat of detrimental treatment in employment;
- Implied or explicit threat about the present or future employment status;
- Interference with the person's work or creating an intimidating or offensive or hostile work environment; or
- Humiliating treatment likely to affect the person's health or safety.

The reasonable person standard is used to determine whether or not the conduct was offensive and what a reasonable person would have done. Further, it is important to note that whether harassment has occurred or not, does not depend on the intention of the people but on the experience of the aggrieved person.

2. **Aggrieved woman:** In relation to a workplace, a woman, of any age, whether employed or not, who alleges to have been subjected to any act of sexual harassment by the respondent and includes contractual, temporary, visitors.

(For internal implementation and ensuring safe workplace for all, the firm shall extend protection and redressal under this Policy to all employees and person, irrespective of gender.)

3. **Respondent:** A person against whom a complaint of sexual harassment has been made by the aggrieved person
4. **Employee:** A person employed at the workplace, for any work on regular, temporary, ad-hoc or daily wage basis, either directly or through an agent, including a contractor, with or without the knowledge of the principal employer, whether for remuneration or not, or working on a voluntary basis or otherwise, whether the terms of employment are express or implied and includes a coworker, a contract worker, probationer, trainee, apprentice or by any other such name.
5. **Workplace:** In addition to the place of work [Head office / Branch offices, Factories] it shall also include any place where the aggrieved person or the respondent visits in connection with his/her work, during the course of and/or arising out of employment/ contract/ engagement with B.A.K.D. & Co, including transportation provided for undertaking such a journey.
6. **Employer:** A person responsible for management, supervision and control of the workplace

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ROLES AND RESPONSIBILITIES

1. **Responsibilities of Individual:** It is the responsibility of all to respect the rights of others and to never encourage harassment. It can be done by:
 - Refusing to participate in any activity which constitutes harassment
 - Supporting the person to reject unwelcome behavior
 - Acting as a witness if the person being harassed decides to lodge a complaint

All are encouraged to advise others of behavior that is unwelcome. Often, some behaviors are not intentional. While this does not make it acceptable, it does give the person behaving inappropriately, the opportunity to modify or stop their offensive behavior.

2. **Responsibilities of Partners:** All partners at B.A.K.D. & Co must ensure that nobody is subject to harassment and there is equal treatment. They must also ensure that all employees understand that harassment will not be tolerated; that complaints will be taken seriously; and that the complainant, respondent/s, or witnesses are not victimized in any way.

REDRESSAL MECHANISM- FORMAL INTERVENTION

In compliance with the Act, if the complainant's warrants formal intervention, the complainant needs to lodge a written complaint, which shall be followed by a formal redressal mechanism as described in this Policy. In case of a verbal complaint, the complaint will be reduced in writing by the receiver of the complaint and signatures of the complainant will be obtained.

INTERNAL COMPLAINTS COMMITTEE (ICC)

The Committee at each location comprises of:

- Presiding Officer: Ms. Anushree Agarwal, Partner
- Member: Mr. Ashok Bansal, Partner
- Member: Ms. Shanice Dourado, Employee
- External Member: Mr. Harshvardhan Bansal, Lawyer

The **commiffee** is responsible for:

- Receiving complaints of sexual harassment at the workplace

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- Initiating and conducting inquiry as per the established procedure
- Submitting findings and recommendations of inquiries
- Coordinating with the employer in implementing appropriate action
- Maintaining strict confidentiality throughout the process as per established guidelines
- Submitting annual reports in the prescribed format

LODGING A COMPLAINT

Any aggrieved person may submit a written complaint to the ICC within three months from the date of the incident. The ICC may extend this time limit where justified. Assistance shall be provided if required.

MODE AND TIMELINE

- A written complaint may be submitted to the ICC within three (3) months from the date of the incident or the last incident in case of series of incidents
- The ICC may extend the time limit by another three months if it satisfied that circumstances prevented timely filing.
- Complaints may be submitted physically or through officially designated email modes.

ASSISTANCE

Where the aggrieved person is unable to make a written complaint, the ICC shall provide reasonable Assistance

INQUIRY PROCEDURE

- The ICC shall conduct a fair, unbiased, and confidential inquiry in accordance with principles of natural justice.
- Both the complainant and the respondent shall be given an opportunity to be heard and to present evidence
- The inquiry shall be completed within ninety (90) days from receipt of the complaint
- During the pendency of the inquiry, the ICC may recommend interim reliefs as permitted under the POSH Act.

FINDINGS AND DISCIPLINARY ACTION

Based on the findings of the inquiry, the ICC shall submit its report to the management.

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IF ALLEGATIONS ARE PROVED

Appropriate disciplinary action may be taken, including :

- Written apology or warning
- Counseling or sensitisation
- Withholding of promotion or increments;
- Termination of services or partnership consequences, as applicable;
- Any other action as per law and Firm policies.

FALSE AND MALICIOUS COMPLAINTS

Action may be taken against the complainant if the complaint is found to be malicious, provided that mere inability to substantiate a complaint shall not attract action.

CONFIDENTIALITY

The Firm strictly prohibits retaliation against any individual who:

- Files a complaint;
- Participates in an inquiry;
- Assists or supports the complaint process.

Any act of retaliation shall be treated as misconduct.

AWARENESS, TRAINING & COMMUNICATION

The Firm shall :

- Conduct periodic POSH awareness and sensitisation programs
- Display the policy at prominent locations and circulate it digitally;
- Ensure that all partners, employees, and trainees are aware of their rights and responsibilities under this Policy

ANNUAL REPORTING AND COMPLIANCE

The ICC shall prepare an annual report containing details as prescribed under the POSH Act and submit the same to the appropriate authority within the statutory timelines.

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POLICY REVIEW AND AMENDMENTS

This Policy shall be reviewed periodically and may be amended to ensure continued compliance with applicable laws and best practices.

This Policy is approved by the Partners of **B.A.K.D. & Co.**, Chartered Accountants and shall come into force with immediate effect.