MEHTA & PARTNERS LLP
CORPORATE ADVISORS

C-3/ 401 - 406, Anushruti Tower,
Beside Muktidham Derasar,
Thaltej Cross Road, S. G. Highway,
Ahmedabad - 380 059
(079) 40090709 / 26882215
info@hsmehta.com
www.hsmheta.com

POLICY ON

PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE

(POSH POLICY)

A safe, respectful and inclusive workplace

PREVENTION • ACCESSIBLE REPORTING • FAIR INQUIRY • ACCOUNTABILITY

A. Document Administration

The designated policy owner shall maintain the authoritative electronic copy, communicate approved revisions, withdraw superseded versions from circulation, and retain the approval record. The Internal Committee (IC) appointment order and the current member contact directory are controlled companion records and must be kept current separately from the policy text.

Control item	Responsibility / rule
Policy sponsor	Employer / authorised senior management representative
Operational owner	Designated HR / Administration Lead or another person formally assigned by the Employer
Complaint-handling body	Internal Committee constituted by written order under the Act, where required
Approval authority	Employer / authorised management representative; approval date must be the actual date of adoption
Review triggers	Annual review; amendment to law; change in legal employer, premises or workforce; IC vacancy or term expiry; incident trend; audit or District Officer observation

B. Index and Direct Page Links

Select any section title or page number to jump directly to that part of the Policy. Page numbers correspond to this version's layout.

SECTION / APPENDIX	PAGE
A. Document Administration	**2**
1. Policy Statement and Objectives	**4**
2. Scope, Coverage and Jurisdiction	**4**
3. Definitions and Interpretation	**5**
4. Prohibited Conduct and Expected Standards	**5**
5. Governance, Roles and Accountability	**6**
6. Internal Committee: Constitution and Independence	**7**
7. Prevention, Awareness and Workplace Controls	**8**
8. Complaint Intake and Accessible Reporting	**8**
9. Interim Measures and Support	**9**
10. Conciliation	**9**
11. Inquiry Procedure and Procedural Fairness	**10**
12. Findings, Report, Action and Appeal	**11**
13. Malicious Complaints and False Evidence	**11**
14. Protection from Retaliation	**12**
15. Confidentiality, Information Security and Records	**12**
16. Third-Party Conduct and External Remedies	**13**
17. Monitoring, Annual Reporting and Compliance	**13**
18. Breach and Statutory Consequences	**13**
19. Policy Administration, Review and Legal Hierarchy	**14**
Appendix A — Internal Committee Contact Directory	**15**
Appendix B — Complaint Intake Checklist	**15**
Appendix C — Timeline and Responsibility Matrix	**16**
Appendix D — Employee Quick Guide	**17**
Appendix E — Pre-Issue Checklist and Approval Record	**18**
Appendix F — Annual Compliance Calendar	**19**

1. Policy Statement and Objectives

1.1 Mehta and Partners LLP (the "Firm") is committed to a professional environment in which every person is treated with dignity, respect and fairness. Sexual harassment, intimidation, sexual coercion, victimisation and retaliation are prohibited.

1.2 The Firm adopts this Policy to prevent sexual harassment; explain what conduct is unacceptable; make reporting channels accessible; provide a fair and time-bound inquiry mechanism; protect confidentiality; and discharge the employer duties prescribed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (the "Act") and the applicable Rules (the "Rules").

1.3 Prevention is a management responsibility. The Firm will not treat the existence of a policy or an Internal Committee as sufficient on its own: employees must know how to report, the IC must be functional and properly constituted, and recommendations must be implemented lawfully and promptly.

1.4 The process shall be impartial, trauma-informed, procedurally fair and free from stereotypes. A complaint is not proof of misconduct; equally, a person reporting harassment shall not be disbelieved or disadvantaged merely because of delay, lack of a contemporaneous written record, seniority of the respondent or inability to describe the conduct in legal terms.

1.5 Operating principles

- Zero tolerance for sexual harassment and retaliation.
- An accessible route to report concerns, including assistance where a written complaint is difficult to prepare.
- Confidential handling on a strict need-to-know basis, without promising absolute secrecy where lawful disclosure is necessary.
- Fair opportunity to both parties to present relevant material and respond to adverse material.
- Prompt, recorded decisions, statutory timelines and proportionate action based on findings.
- Management accountability for safe working conditions, training, visible notices, facilities and compliance records.

2. Scope, Coverage and Jurisdiction

2.1 This Policy applies to the Firm's workplace and work-related activities, and to persons working for or interacting with the Firm in any capacity, including partners, principals, employees, managers, trainees, interns, apprentices, retainers, temporary staff, contract personnel, consultants and other covered persons, to the extent the Firm has authority to apply the relevant measures.

2.2 For statutory redressal under the Act, the rights, definitions, jurisdiction and procedure in the Act and Rules apply. The Act's complaint mechanism is available to an "aggrieved woman" as defined in the Act. As a broader workplace standard, the Firm also prohibits sexual harassment against any person; concerns outside the Act's statutory scope shall be addressed through applicable service rules, disciplinary procedures or other lawful channels without representing that the Act applies where it does not.

2.3 "Workplace" shall have the meaning assigned under the Act and may include the Firm's office, client premises, off-site meetings, work-related travel, training, conferences, business events, transport provided for work, work-related accommodation and work-related communications or remote-work interactions.

2.4 The Policy covers work-connected conduct by employees and third parties, including clients, vendors, visitors, consultants, service providers and persons encountered during professional assignments. The Firm shall take reasonable protective, contractual, access-control or escalation steps where a third party is involved.

2.5 This Policy is intended for Mehta and Partners LLP. It does not automatically govern a separate legal entity, employer or practice merely because it is part of the same group, shares premises or uses related branding. Each separate employer must assess its own obligations, constitute the appropriate committee and issue its own arrangements where required.

2.6 The Firm shall maintain an IC at each office or administrative unit for which the Act requires one. Where jurisdiction is assigned by the Act to the Local Committee, including a workplace with fewer than ten workers or a complaint against the employer, the complainant shall be informed of the appropriate external route and shall not be obstructed or penalised for using it.

3. Definitions and Interpretation

3.1 "Sexual harassment" includes any one or more of the following unwelcome acts or behaviour, whether directly or by implication: physical contact and advances; a demand or request for sexual favours; sexually coloured remarks; showing pornography; or any other unwelcome physical, verbal or non-verbal conduct of a sexual nature.

3.2 Circumstances connected with sexual harassment may include an implied or explicit promise of preferential treatment; an implied or explicit threat of detrimental treatment; a threat about present or future employment; interference with work or creation of an intimidating, offensive or hostile work environment; or humiliating treatment likely to affect health or safety.

3.3 "Aggrieved woman", "employee", "employer", "workplace", "Internal Committee", "Local Committee", "District Officer" and other statutory expressions have the meanings assigned to them under the Act and Rules, as amended from time to time.

3.4 "Respondent" means the person against whom a complaint has been made. "IC" means the Internal Committee constituted under section 4 of the Act. "Policy owner" means the person formally assigned to administer this Policy and the associated compliance calendar.

3.5 "Retaliation" means any adverse treatment, threat, pressure, intimidation or disadvantage imposed because a person made or supported a complaint, reported a concern, participated in an inquiry, supplied evidence or refused unwelcome conduct.

3.6 Examples in this Policy are illustrative and not exhaustive. The IC must assess the conduct, context, whether it was unwelcome, its effect and all relevant material in accordance with law; no example automatically determines the outcome of an individual case.

4. Prohibited Conduct and Expected Standards

4.1 Sexual harassment is prohibited whether committed once or repeatedly, in person or electronically, during or outside usual office hours where there is a sufficient work connection. The conduct may be verbal, non-verbal, physical, visual, written or digital.

4.2 Illustrative prohibited conduct

- Unwanted physical contact, touching, blocking movement, invading personal space or making sexual advances.
- Requesting or pressuring a person for dates, sexual favours or intimacy, especially after refusal or where professional authority is used.
- Linking recruitment, appraisal, promotion, pay, assignment allocation, client exposure, training opportunities or continued engagement to sexual cooperation.
- Sexual jokes, sexually coloured comments, intrusive questions about a person's body, appearance, clothing, relationships or private life.
- Displaying, forwarding or circulating pornography, sexual images, suggestive memes or offensive material in the office, email, messaging groups or work-related digital channels.
- Repeated unwanted messages, calls, invitations, advances, stalking or contacting a person's personal accounts in a work-connected context.
- Threatening, humiliating, isolating, disadvantaging or intimidating a person for rejecting advances or raising a concern.
- Using client visits, travel, work events, late hours, professional networking or remote meetings to create unwanted sexualised interactions.
- Misusing seniority, mentoring, supervision, access to client work or a position of trust to exert sexual pressure.

4.3 Consent must be freely given. Silence, lack of physical resistance, prior social interaction, a previous relationship or a person's failure to complain immediately does not, by itself, establish consent.

4.4 Professional disagreement, a reasonable performance discussion, ordinary workplace interaction or consensual social communication is not automatically sexual harassment. Such conduct must not be used as a pretext for prohibited conduct or retaliation, and the relevant facts and context must be considered.

4.5 No manager, partner or colleague may discourage a report, promise a particular outcome, pressure either party to settle, conduct an unofficial investigation or require the complainant to confront the respondent outside the formal process.

5. Governance, Roles and Accountability

5.1 Employer / authorised management representative

- Maintain a safe workplace and communicate that sexual harassment is prohibited.
- Constitute and maintain a legally compliant IC by written order wherever required, including appropriate composition, tenure and external-member eligibility.
- Display the IC constitution order and statutory consequences of sexual harassment at a conspicuous place, and ensure current reporting details are accessible.
- Provide the IC reasonable facilities, time, secure record storage, access to relevant records and support to secure attendance where legally required.
- Consider and implement lawful IC recommendations within the statutory period, preserve the independence of the process and prevent retaliation.
- Arrange awareness and orientation programmes and maintain records demonstrating compliance.
- Provide budget or administrative support for external-member fees/allowances and other lawful expenses.

- Ensure a complaint against the employer or a matter outside IC jurisdiction is referred to the appropriate statutory route without interference.

5.2 Internal Committee

- Receive complaints; promptly acknowledge them; explain the process, options and applicable time limits; and arrange help to put a complaint in writing where required.
- Assess immediate risks and consider interim recommendations; conduct conciliation only when requested by the aggrieved woman and before inquiry, in accordance with law.
- Conduct a fair, impartial and evidence-based inquiry; give both parties a reasonable opportunity to present material and respond; and record material procedural decisions.
- Maintain confidentiality, secure case records and declare/resolve conflicts of interest before dealing with a matter.
- Complete inquiry, report and recommendations within applicable statutory timelines; communicate the findings as required by law; and preserve appeal rights.
- Prepare and submit the annual report to the Employer and the District Officer as required, and assist with statutory employer reporting.

5.3 Designated HR / Administration or Policy Owner

- Maintain the controlled Policy copy, current IC order, contact list, display record and compliance calendar.
- Coordinate training, induction, attendance records, notices and administrative facilities without directing or influencing the IC's findings.
- Arrange secure, restricted-access storage and ensure case materials are not placed in ordinary personnel files or broad-access shared folders except where lawfully necessary.
- Track due dates and implementation of recommendations, but do not circulate case details to persons who do not need them.
- Escalate an overdue statutory action or a vacancy/tenure issue immediately to the Employer and record the escalation.

5.4 Managers and team leads

- Model respectful conduct and refer complaints or observed risks promptly to the IC or its current contact channel.
- Preserve potentially relevant work records when lawfully required and cooperate with a lawful IC request.
- Do not investigate informally, promise secrecy, pressure a person to withdraw, retaliate, or attempt to influence witnesses or committee members.
- Support reasonable interim measures and keep them neutral, protective and non-punitive.

5.5 Employees and other covered persons

- Respect personal boundaries and communicate professionally in person and online.
- Attend required awareness sessions and cooperate truthfully with a lawful inquiry.
- Preserve relevant messages or records and report concerns through available channels where safe and appropriate.
- Avoid retaliation, gossip, public speculation, circulation of case material or interference with evidence.

6. Internal Committee: Constitution and Independence

6.1 The Employer shall constitute the IC by written order in accordance with section 4 of the Act and applicable Rules. The order must specify the member's role, eligibility, appointment date and tenure; identify the external member and their qualifying credentials; and state the current contact route for receiving complaints.

6.2 The statutory composition includes a woman Presiding Officer employed at a senior level at the workplace, subject to statutory alternatives if such a person is unavailable; not less than two employee members; and one external member from an eligible NGO/association or a person familiar with issues relating to sexual harassment. At least one-half of the total nominated members must be women.

6.3 The Presiding Officer and every member shall hold office for the period specified in the order, not exceeding three years from nomination. The policy owner shall track expiry dates sufficiently in advance, initiate reconstitution before a lapse, and ensure an outgoing member does not continue to act after the lawful term expires.

6.4 The Employer shall verify and retain evidence of the external member's eligibility and arrange applicable fees or allowances. The label "Advocate", "consultant" or another professional description does not alone establish that the statutory qualification for external membership is satisfied.

6.5 Each member shall disclose any personal, professional, financial or other interest that could reasonably affect impartiality in a particular complaint. A member who is the respondent, a material witness, closely connected with a party or otherwise conflicted shall not participate in that matter. The Employer shall arrange a lawful replacement or other compliant course, documented in writing.

6.6 The IC shall act independently. No partner, manager, HR officer, client or other person may direct a finding, suppress material, alter minutes, demand disclosure beyond lawful need, or interfere with a member's participation. Administrative support shall not extend to control over the merits of the complaint.

6.7 The IC shall maintain secure proceedings and decision records and ensure that a minimum of three members, including the Presiding Officer, are present during the inquiry, as prescribed by the Rules, together with any other applicable composition requirements. If the IC cannot validly proceed because of a vacancy, conflict or loss of required composition, the matter shall be escalated immediately for a lawful remedy rather than informally assigned to management.

6.8 If a complaint is against the Employer or the Act otherwise assigns jurisdiction to the Local Committee, the IC shall not attempt to create jurisdiction by internal arrangement. The complainant shall be informed of the relevant Local Committee / District Officer route and, where appropriate, given reasonable assistance to access it.

> **Committee contact details are operational, not permanent policy text**
>
> The IC constitution order and its contact directory must be reviewed whenever a member's role, contact details, eligibility or tenure changes. The latest signed IC constitution order takes precedence if a directory copy is inconsistent.

7. Prevention, Awareness and Workplace Controls

7.1 The Employer shall provide a safe working environment, including reasonable protection from persons who come into contact with the Firm's staff at work. This includes considering risks associated with client sites, professional travel, work-related events, late-working arrangements and digital communication.

7.2 The IC constitution order and statutory consequences shall be displayed at a conspicuous place in the workplace. The current names and complaint contact details shall be communicated to employees, with a controlled copy available to new joiners and persons engaged on a continuing basis.

7.3 The policy owner shall arrange regular sensitisation / awareness programmes for employees and orientation for IC members. Training should cover examples of prohibited conduct, respectful communication, complaint channels, confidentiality, retaliation, the role of the IC and the distinction between support and investigation.

7.4 New joiners shall receive this Policy and the current reporting details during induction. Attendance or completion of required training shall be recorded. A participant's non-attendance shall be followed up by the policy owner and manager, and an alternative session or approved briefing shall be arranged.

7.5 Managers shall reinforce these standards during team meetings, client visits, off-site work and digital collaboration. Professional social events or informal team activities remain subject to the Policy where the necessary work connection exists.

7.6 The Firm shall periodically review whether reporting channels are accessible, the IC is independent and functional, contact information is visible, and employees understand how to raise a concern. A complaint trend or a recurring risk shall prompt preventive action without revealing identities or prejudging any open case.

8. Complaint Intake and Accessible Reporting

8.1 A statutory complaint should ordinarily be made in writing to the IC within three months of the incident or, in the case of a series of incidents, within three months of the last incident. The IC may extend the period by up to a further three months where the statutory conditions are satisfied and reasons are recorded in writing.

8.2 A complaint may be delivered to the Presiding Officer or any IC member through the current official contact channel communicated by the Firm. Current details are set out in the current IC order and may be reproduced in Appendix A only after validation. Sensitive complaint details must not be sent to a general group inbox or broad employee distribution list.

8.3 Where the aggrieved woman is unable to make a written complaint, the IC shall provide reasonable assistance to reduce the complaint to writing in accordance with the Rules. Where she is unable to complain because of physical or mental incapacity, death or another reason recognised by the Rules, a person authorised by the Rules may make the complaint.

8.4 A complaint should, as far as practicable, state what happened, the date/time and place or medium, the respondent's name or identifying information, witnesses, relevant documents or electronic records, and any immediate protection requested. Lack of legal terminology, perfect chronology or complete evidence at intake is not a reason to refuse assistance.

8.5 On receipt, the Presiding Officer or designated IC member shall securely record the date of receipt, acknowledge receipt without unnecessary delay, identify immediate safety needs, explain the process and applicable time limits, and confirm a safe method of communicating with the complainant.

8.6 The IC shall explain that the statutory process is not anonymous in the sense of withholding essential particulars from the respondent where disclosure is needed for a fair inquiry. A person may first seek general guidance without necessarily filing a formal complaint; however, informal guidance is not a substitute for a statutory complaint or a guarantee that no further action will ever be required by law.

8.7 A person reporting in good faith shall not be pressured to confront the respondent, negotiate privately, accept informal mediation, withdraw a complaint or remain in an unsafe situation. If the allegation involves an IC member, the Presiding Officer or another unconflicted member shall assess the appropriate lawful receiving route; if jurisdiction or independence is compromised, the complainant shall be directed to the Local Committee / District Officer as required.

8.8 The IC shall not treat an anonymous message as automatically equivalent to a statutory complaint by an aggrieved woman or an authorised person. Information received anonymously may nevertheless inform risk assessment and preventive steps where lawful; any formal finding or disciplinary action must follow applicable law and procedural fairness.

9. Interim Measures and Support

9.1 During a pending inquiry, the aggrieved woman may submit a written request for interim relief available under section 12 of the Act and the Rules. The IC shall consider the request promptly and may recommend lawful measures such as transfer of either party, additional leave for the aggrieved woman within the statutory limit, or other prescribed relief.

9.2 Where an immediate safety risk is identified, the Employer and policy owner shall consider appropriate protective steps without waiting for the final inquiry report, while preserving the IC's independence and the parties' procedural rights. The IC shall be informed of material measures relevant to the inquiry.

9.3 Depending on the case and subject to law, safeguards may include temporary reporting-line changes, no-contact directions, separate work arrangements, access controls, scheduling changes, escorted access or a temporary adjustment of client-facing duties. Any measure must be proportionate, recorded, reviewed periodically and designed to avoid unnecessary disadvantage to the complainant.

9.4 Interim relief is protective, not a finding of guilt. The Firm shall avoid describing an interim measure as a disciplinary sanction. The complainant shall not be forced to take leave, transfer or accept an arrangement merely for administrative convenience.

9.5 The policy owner shall record the request, decision-maker, action taken, date implemented and review date in a restricted record. Reasons for not implementing a recommendation shall be documented and escalated immediately for lawful resolution.

10. Conciliation

10.1 Conciliation may be attempted only at the request of the aggrieved woman and before the inquiry begins. It shall never be imposed as a precondition to filing a complaint or used to deter formal inquiry.

10.2 Monetary settlement shall not be made the basis of conciliation. The IC shall ensure that any request is voluntary and informed, without threat, pressure or conflict of interest, and shall record the agreed terms and forward them as required by law.

10.3 Where a valid settlement is reached, the IC shall not proceed with an inquiry except as provided by the Act and Rules, including where the settlement terms are not complied with and the statutory process is resumed. A settlement record shall be held confidentially.

10.4 If conciliation is not requested, is inappropriate, or does not resolve the matter, the IC shall proceed under the statutory inquiry procedure. The Employer and managers shall not negotiate or promise settlement terms outside the process on behalf of the IC.

11. Inquiry Procedure and Procedural Fairness

11.1 If conciliation is not requested or does not resolve the matter, the IC shall conduct an inquiry in accordance with the Act, Rules, applicable service rules and principles of natural justice. It shall act independently and on the material presented, without presuming guilt or disbelief based on stereotypes, gender, seniority, job status, relationship history or delay alone.

11.2 Initial notice and response

- The IC shall provide the respondent a copy of the complaint within the period prescribed by the Rules (ordinarily within seven working days of receipt), subject to lawful protections and the need to preserve evidence.
- The respondent shall be invited to file a written response, identify supporting documents and witnesses, and provide relevant material within the period prescribed by the Rules (ordinarily within ten working days of receiving the complaint).

- The IC shall explain the process and applicable timelines to both parties and provide a reasonable opportunity to present their respective versions and relevant evidence.
- The IC shall identify the disputed issues and maintain a dated record of notices, responses, submissions, hearing dates, evidence received and procedural decisions.

11.3 Evidence, hearings and witness handling

- Evidence may include statements, emails, work-chat messages, call logs, access records, documents, photographs or other relevant material lawfully available. The IC shall consider relevance, authenticity, context and the opportunity of each party to respond.
- The IC may call for relevant information or documents and use the powers conferred by the Act. The Employer shall provide reasonable facilities and assist with securing attendance where legally required.
- Witnesses shall be treated respectfully and only asked for information relevant to the matter. The IC shall avoid unnecessary repeated questioning, public confrontation or disclosure to persons who do not need to know.
- Neither party may be represented by a legal practitioner before the IC where prohibited by the Rules. The IC shall manage questions and submissions to maintain order and fairness.
- If a party fails to attend, the IC shall apply the safeguards and notice requirements in the Rules before proceeding in that party's absence or terminating the proceedings. Absence shall not be handled informally or without a recorded reasoned decision.

11.4 Conflicts, adjournments and records

11.4.1 Before substantive steps begin, each IC member shall consider whether any conflict of interest exists and record any disclosure and the resulting decision. A conflicted member must not participate in deliberation or decision-making on that case.

11.4.2 The IC shall avoid unnecessary adjournments. A request to adjourn shall be considered fairly, reasons and the revised date shall be recorded, and any limit or restriction under the Rules shall be followed.

11.4.3 The IC shall keep dated proceedings and a case index, record material decisions and reasons, protect originals where practicable, and maintain an auditable record of evidence received and communications issued.

11.4.4 The inquiry shall ordinarily be completed within ninety days. The IC shall monitor the deadline from the date the inquiry is initiated, schedule hearings to provide a fair opportunity to both parties, and escalate any risk of delay before the statutory deadline is missed.

12. Findings, Report, Action and Appeal

12.1 On completion of the inquiry, the IC shall prepare a reasoned report setting out the complaint, response, issues considered, material evidence, findings and recommendations required by law. Findings must be based on the record and the applicable standard under law, not on assumptions or stereotypes.

12.2 The IC shall provide its inquiry report to the Employer and the concerned parties within ten days of completion of the inquiry, as required by the Act. The report and recommendations shall be handled confidentially and communicated only through a secure channel.

12.3 If the allegation is not proved, the IC shall recommend that no action be taken against the respondent under the Act, without preventing separate lawful action for other independently established conduct. A finding that an allegation is not proved does not, by itself, establish that the complaint was malicious or false.

12.4 If the allegation is proved, the IC may recommend action permitted under the Act and applicable service rules, including a written apology, warning, reprimand or censure, withholding promotion or pay rise, termination, counselling or community service, and/or deduction from salary for compensation where legally permissible and recommended under sections 13 and 15 of the Act.

12.5 A compensation recommendation shall apply statutory factors, including the mental trauma, pain, suffering and emotional distress caused; loss of career opportunity; medical expenses; respondent's income and financial status; and feasibility of payment in lump sum or instalments, as applicable.

12.6 The Employer shall act on the IC's recommendations within sixty days of receipt, subject to the Act and Rules, and shall retain the written implementation decision and evidence of action. If a recommendation cannot be implemented as issued, the matter shall be escalated for legal advice and resolution within the statutory period; management shall not silently disregard the report.

12.7 The concerned parties shall be informed of applicable appeal rights and deadlines. Any appeal provided under the Act shall be filed within the prescribed period, generally ninety days where the Act so provides. The policy owner shall not discourage or obstruct a lawful appeal.

12.8 A disciplinary decision following the inquiry shall be proportionate, consistent with applicable service rules, supported by the findings and implemented with appropriate confidentiality. The Firm shall not disclose the outcome more widely than required for implementation or lawful reporting.

13. Malicious Complaints and False Evidence

13.1 Action for a malicious or knowingly false complaint, or for knowingly false evidence, may be considered only where the IC reaches the specific statutory finding required under section 14 of the Act and follows the safeguards prescribed by the Act and Rules.

13.2 An inability to substantiate a complaint, a difference in recollection, lack of corroboration, delay in reporting or a finding that the allegation is not proved does not by itself establish malicious intent. No person shall be threatened with disciplinary action merely for making a complaint that is not proved.

13.3 Any separate action shall be based on independently established facts, supported by reasons and processed fairly under applicable service rules. The same protections against retaliation and unnecessary disclosure apply.

14. Protection from Retaliation

14.1 Retaliation is prohibited against a complainant, respondent, witness, support person or IC member for making a good-faith complaint, participating in an inquiry, providing information, refusing prohibited conduct or carrying out duties under the Act.

14.2 Retaliation may include threats, intimidation, unjustified changes in appraisal or work allocation, exclusion from meetings, adverse shift or reporting changes, demotion, termination, pressure to withdraw, interference with evidence, spreading identifying details or hostile treatment after participation in a complaint process.

14.3 A person who believes retaliation has occurred should report it promptly to the IC or another unconflicted authorised channel. The IC / Employer shall assess immediate risk and take appropriate protective or disciplinary steps, subject to law.

14.4 Legitimate employment or business decisions involving a party to a complaint shall be supported by contemporaneous, non-retaliatory reasons and applied consistently. Such decisions must not be used to disguise punishment for participating in the process.

14.5 No employee shall be penalised merely because a complaint was not proved. Equally, this clause does not prevent a fair process concerning independently established misconduct, obstruction, breach of confidentiality or retaliation.

15. Confidentiality, Information Security and Records

15.1 The identity and address of the aggrieved woman, respondent and witnesses; contents of the complaint; conciliation and inquiry proceedings; recommendations; and action taken shall not be published, communicated or made known to the public, press or media except as permitted by law. Sections 16 and 17 of the Act and other applicable confidentiality requirements shall be observed.

15.2 Information shall be shared only with persons who need it for receiving or investigating the complaint, providing a fair opportunity to respond, implementing recommendations, obtaining necessary legal advice or meeting legal obligations. Disclosure shall be limited to the minimum information reasonably necessary for that purpose.

15.3 Employees and committee members must not circulate screenshots, allegations, statements, evidence or inquiry materials through chat groups, informal email chains, personal social media or any other channel not authorised for the case. Public speculation or identification by implication is also prohibited.

15.4 The IC shall maintain a restricted case file with access controls and, where practicable, an access log. Records may include the complaint, acknowledgement, respondent's reply, notices, evidence, minutes, interim requests and decisions, inquiry report, recommendations, implementation proof and appeal records.

15.5 Case records shall be stored separately from ordinary personnel files except for the minimum implementation record lawfully required. Electronic records shall be protected through access restrictions, strong authentication and secure transfer; hard-copy records shall be stored in a locked cabinet or equivalent controlled environment.

15.6 Records shall be retained for the period required by applicable law and the Firm's approved retention schedule and then securely destroyed unless subject to a legal hold, appeal, ongoing proceeding, audit, inspection or other lawful preservation requirement. The policy owner shall not independently destroy IC material without the IC / authorised legal-compliance process approving the retention decision.

15.7 The Firm shall not promise absolute secrecy where a fair inquiry, legal advice, implementation or statutory process requires limited disclosure. The IC shall explain the need for such disclosure to the extent lawful and maintain confidentiality safeguards throughout.

16. Third-Party Conduct and External Remedies

16.1 Where alleged conduct involves a client, vendor, visitor or other third party, the Firm shall assess immediate safety, the work connection and appropriate protective steps. Measures may include escalation to the relevant organisation, arranging a different contact person, restricting access, changing the work arrangement or suspending an engagement where justified and lawful.

16.2 The Employer shall provide assistance to an aggrieved woman who wishes to make a complaint to the police or another competent authority in relation to an offence under applicable law. Where the perpetrator is not an employee, the Firm shall take the steps required under law and, where appropriate, assist the aggrieved woman in accessing the appropriate route.

16.3 The internal process does not prevent a person from approaching the police, the Local Committee, the District Officer, a court or another competent authority where legally available. A woman may also use the Government of India's SHe-Box portal (https://shebox.wcd.gov.in/) in accordance with its current process. The Firm shall not obstruct, penalise or discourage lawful reporting outside the Firm; applicable statutory time limits and routes should still be checked.

16.4 Where the respondent is the Employer, the IC has not been constituted, or jurisdiction otherwise lies with the Local Committee, the complainant may approach the relevant Local Committee / District Officer. The policy owner shall maintain generic referral information for the relevant jurisdiction and update it when official contact details change.

16.5 Nothing in this Policy requires an individual to exhaust the internal mechanism before accessing a remedy that is independently available under law. Applicable statutory limitation periods and procedural rules continue to apply.

17. Monitoring, Annual Reporting and Compliance

17.1 The policy owner shall maintain a POSH compliance calendar covering IC constitution and tenure, display of statutory notices, induction and refresher training, IC orientation, record security, annual reporting, policy review and any corrective action arising from an audit or official observation.

17.2 The IC shall prepare an annual report in each calendar year and submit it to the Employer and the District Officer as required by section 21 and the Rules, in the form and by the time prescribed or specified by the competent authority. Submission evidence shall be retained in the compliance file.

17.3 The Employer shall include the required information in its annual report or otherwise comply with section 22 and applicable law. If no complaint has been received during the relevant reporting period, the Firm shall make any required nil disclosure rather than omit the reporting obligation.

17.4 The Firm shall cooperate with lawful requests for information or inspection; provide facilities and relevant records to the IC / Local Committee as required; and maintain evidence of IC orders, eligibility checks, display, training, annual-report submissions and implementation of recommendations.

17.5 Any internal review of compliance shall focus on process effectiveness, access to reporting, training completion, timeliness, security and completion of remedial action. It shall not expose complaint identities or reopen the merits of a case outside lawful processes.

17.6 Any significant compliance gap, approaching committee term expiry, missing annual report, overdue implementation or suspected confidentiality breach shall be escalated promptly to the Employer, documented and addressed through a time-bound corrective action plan.

18. Breach and Statutory Consequences

18.1 Breach of this Policy, including harassment, retaliation, interference with an inquiry, deliberate breach of confidentiality, or failure to comply with a lawful instruction, may result in disciplinary action under applicable service rules, up to and including termination, subject to due process and applicable law.

18.2 Section 26 of the Act provides for a fine that may extend to ₹50,000 for an employer's first contravention within its scope, including failure to constitute an IC where required or contravention of other provisions of the Act or Rules. A subsequent conviction may lead to enhanced punishment and, where provided by law, cancellation, withdrawal or non-renewal of a licence, registration or approval required for carrying on the business or activity.

18.3 Section 17 of the Act also addresses penalties for breach of the statutory prohibition on publishing or making known complaint and inquiry information. Any decision to disclose, report or publish information must therefore be checked against the statutory confidentiality restrictions.

18.4 No clause in this Policy shall be interpreted to reduce statutory protections, limit a competent authority's powers, or replace any duty imposed directly by the Act, Rules or another applicable law.

19. Policy Administration, Review and Legal Hierarchy

19.1 The policy owner shall maintain the controlled copy, log revisions, communicate approved changes and withdraw obsolete versions. Any change to the IC's names or contact details shall be reflected promptly in the separate IC order / contact directory and the displayed notice; it need not await an annual policy revision.

19.2 This Policy shall be reviewed at least annually and earlier if the law changes, the Firm's legal employer or office structure changes, the IC is reconstituted, complaint-handling practice identifies a material weakness, or an audit / official direction requires amendment.

19.3 Where any provision conflicts with the Act, Rules or another applicable law, the law prevails to the extent of the conflict. Statutory amendments apply from their legal effective date; the policy owner shall arrange a formal update as soon as reasonably practicable.

19.4 Amendments require approval by the Employer / authorised management representative. The adoption date must be the actual date of approval. No previous date may be used to make the Policy appear to have been approved earlier than it was.

19.5 This Policy shall be communicated to all covered employees and made available in an accessible format. Questions about its operation may be directed to the current IC or policy owner, provided that a manager or policy owner shall not substitute for the IC in deciding a statutory complaint.

19.6 This Policy is based principally on the Act and the Rules. Before formal issue, the Employer shall complete Appendix E, validate the committee's composition and contacts, confirm the appropriate legal-employer scope and seek legal/compliance review where required.

A. Appendix A — Internal Committee Contact Directory

This operational directory shall be read together with the current signed IC constitution order. The order must identify member roles, appointment dates, tenure, statutory eligibility and current contact details. The policy owner shall update the directory and displayed notice promptly after any change; the latest signed order takes precedence if any copy is inconsistent.

Name	Role in IC	Phone	Email
Aanchal Kantibhai Thakor	Senior Employee / Presiding Officer	09510282249	aanchalthakor03@gmail.com
Jemini Arunkumar Dave	Senior Employee / Member	07878573273	davejeminia@gmail.com
Anand Mahendrakumar Shah	Senior Employee / Member	09924313293	anandnihelly@yahoo.co.in
Poojaben Maheshbhai Panchal	Advocate / External Member	09898918318	pooja877098@gmail.com

A.1 Operational controls for the directory

- Maintain a signed IC constitution order identifying the member's appointment date, tenure end date and statutory eligibility.
- Confirm at least one-half of the members are women and the Presiding Officer meets the statutory requirement or a valid statutory alternative applies.
- Retain documents establishing the external member's eligibility and payment of applicable fee / allowance.
- Display the current order and communicate updates to all employees. Do not leave an obsolete phone number or inactive email address as the only reporting route.
- Consider providing a dedicated, access-controlled official email account or other secure receiving channel for formal complaints; do not route complaints to a broad distribution list.

B. Appendix B — Complaint Intake Checklist

This checklist is an administrative aid, not a mandatory form and not a reason to refuse a complaint that is incomplete. The IC must provide reasonable assistance where required and apply the Act and Rules.

Item	Minimum intake control
Receipt and safe contact	Date/time received; who received it; secure acknowledgement; safe method and time for follow-up.
Person reporting	Name and preferred contact method, where provided; whether the person requires assistance or accessibility adjustments.
Respondent	Name, role, employer / third-party status and relevant work relationship, to the extent known.
Incident particulars	What happened; date/time or approximate period; location / communication channel; whether one incident or a series.
Witnesses and records	Potential witnesses, emails, chats, documents, photos, call logs or other material; how to preserve it without broad circulation.
Immediate safety	Any current threat, contact risk, client-site concern, retaliation, medical or other urgent support request.
Time limit / extension	Ordinary limitation period; if needed, whether a reasoned extension request should be considered under the Act.
Jurisdiction and conflicts	Whether the respondent is the Employer or an IC member; whether a Local Committee route or a recusal is needed.
Process explanation	Statutory route, inquiry/conciliation options, confidentiality limits, interim relief, expected timelines and appeal rights.
Record security	Case reference number; restricted storage location; access permissions; next action and assigned unconflicted IC member.

B.1 Optional incident information fields

Field	Entry
Date complaint received	_____

Field	Entry
IC member / receiving officer	_____
Safe contact preference	_____
Immediate protection requested	_____
Initial next step / target date	_____
Case reference (restricted file)	_____

C. Appendix C — Timeline and Responsibility Matrix

Statutory timelines below are operating controls and should be checked against the current Act, Rules, any binding court direction and the relevant authority's instructions. Where a statutory deadline applies, the IC and Employer must not treat an internal target as a substitute.

Step	Responsible role	Timeline / control	Record to retain
Receive and acknowledge complaint	Presiding Officer / receiving IC member	At receipt / without unnecessary delay	Complaint and secure acknowledgement; receipt date
Check limitation and jurisdiction	IC	Promptly on receipt	Limitation note; extension decision with reasons if applicable; jurisdiction / conflict note
Assistance to put complaint in writing	IC	Promptly where required by the Rules	Assistance note and final written complaint
Copy complaint to respondent	IC	Within period prescribed by Rules; ordinarily 7 working days	Service / delivery record
Respondent reply and supporting material	Respondent; tracked by IC	Within period prescribed by Rules; ordinarily 10 working days from receipt	Reply, document list, witness list and receipt date
Conciliation, if requested	IC	Before inquiry; only at aggrieved woman's request	Voluntary request; terms and statutory forwarding record
Interim relief assessment	IC; Employer implements lawful measures	Promptly when requested / risk identified	Request, recommendation, decision, implementation and review
Complete inquiry	IC	Ordinarily within 90 days	Notices, submissions, evidence index, dated minutes, reasoned decisions
Issue inquiry report	IC	Within 10 days of completion	Report and confidential delivery record to Employer and parties
Act on recommendations	Employer	Within 60 days of receipt	Decision, implementation proof and any reasoned legal escalation
Appeal	Concerned party / competent forum	Applicable statutory period; generally 90 days where prescribed	Appeal and delivery / filing record, where available
Annual reporting	IC and Employer	As required by Act, Rules and District Officer instructions	Annual report, submission receipt and employer disclosure proof
Training, display and policy review	Policy owner / Employer	Regularly; at least annual review and after trigger events	Training materials, attendance, display evidence and review log

D. Appendix D — Employee Quick Guide

> **If something happens**
>
> Your safety matters. If there is an immediate threat, take steps to reach a safe place and contact appropriate emergency support. For workplace reporting, contact the current Presiding Officer or any IC member using the latest displayed IC order.

Topic	What to know
Recognise	Unwelcome physical, verbal, non-verbal or digital conduct of a sexual nature may be harassment. It can occur once or repeatedly and may involve a colleague, manager, client, vendor or another person connected with work.
Report	Submit a written complaint to the IC within the statutory time limit. The ordinary limit is three months from the incident or last incident in a series; the IC may extend by up to a further three months if statutory conditions are met.
Ask for help	If you cannot prepare a written complaint, tell the IC and ask for assistance. Explain any immediate safety issue or safe way to contact you.
Preserve	Keep relevant messages, emails, dates and other records where possible. Do not edit evidence, access accounts unlawfully or circulate screenshots in workplace groups.
Interim protection	You may request interim relief during an inquiry. Tell the IC promptly if you fear further contact, pressure or retaliation.
Fairness	Both parties will have a fair opportunity to present relevant material. Filing a complaint is not proof of guilt; lack of proof alone does not make a complaint malicious.
Confidentiality	Do not publish or circulate complaint details, witness identities or inquiry materials. The IC may disclose limited information where law requires it or a fair inquiry needs it.
Other remedies	You may approach the police or the Local Committee / District Officer where appropriate, and may use the Government of India's SHe-Box portal at https://shebox.wcd.gov.in/. The Firm must not obstruct lawful remedies.

Current IC contacts: see Appendix A and, above all, the latest signed and displayed IC constitution order. Do not rely on an old printed copy if a newer notice has been issued.

E. Appendix E — Pre-Issue Checklist and Approval Record

Complete this checklist before the Policy is approved and circulated. The policy owner should retain the completed checklist with the signed approval and current IC order.

Control	Pre-issue action
Legal employer and scope	Confirm whether the policy applies to Mehta and Partners LLP, alone or whether any separate employing entity requires its own POSH arrangements.
IC appointment order	Verify current signed order; member names, roles, appointment dates and tenure end dates; at least half women; Presiding Officer requirements.
External member	Verify statutory eligibility and retain credentials; confirm fee / allowance arrangement.
Contacts	Test phone and email details; correct spelling and preferred secure route; confirm contact access by all employees.
Jurisdiction	Confirm the relevant District Officer / Local Committee referral route for Ahmedabad and any other covered office.
Display and communication	Display constitution order and statutory consequences in a conspicuous place; circulate Policy and contact details; brief new joiners.
Training	Schedule employee awareness and IC orientation; maintain materials and attendance / completion records.
Case records	Create restricted secure file storage; authorise access; set retention, legal-hold and secure-destruction controls.
Compliance calendar	Schedule annual report, employer disclosure, member tenure monitoring, policy review and training.
Approval	Record actual approver, actual approval date and actual effective date. Do not backdate.

E.1 Approval record

Approval field	Record
Approved by (name and designation)	To be completed at actual approval
Signature / approval evidence	Signature or retained written approval
Approval date	Actual date of approval
Effective date	Actual effective date stated in approval
Next review due	Within 12 months of effective date, or earlier on a review trigger

F. Appendix F — Annual Compliance Calendar

When	Owner	Required control / evidence
At onboarding	Policy owner	Provide policy and current IC contact details; explain reporting route; record acknowledgement / induction completion.
Regularly during the year	Policy owner / IC	Conduct sensitisation programmes and retain material, attendance and completion records.
At least annually	Policy owner / IC	Review policy effectiveness, contact accessibility, training needs and compliance calendar; record review outcome and approved changes.
Before each IC term expires	Policy owner	Review eligibility and composition and issue a reconstitution order before any lapse.
Each calendar-year reporting cycle	IC / Employer	Prepare and submit the annual report to the Employer and District Officer; complete employer annual-report disclosures as legally required.
After a complaint or material incident	IC / Employer / policy owner	Check safety, retaliation risk, record protection, procedural timelines and any preventive controls, without prejudging findings.
After a law / rule / official direction change	Policy owner / Employer	Assess impact, obtain legal/compliance review where needed, update policy and companion schedules, communicate the change.
After audit / inspection / process gap	Employer / policy owner	Assign corrective actions, owner and due date; retain completion evidence and escalate overdue items.

Statutory reference

This Policy is based principally on the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, including sections 3, 4, 6, 9–19, 21, 22 and 26, and the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Rules, 2013. The current statutory text, applicable Rules, relevant notifications and binding judicial directions must be checked whenever a decision depends on a specific legal requirement.

The Policy is an internal operational document. It does not replace the IC constitution order, statutory notices, forms, training, annual reporting, case-specific procedure or any other legal compliance requirement.