

M/S P G BHAGWAT, CHARTERED ACCOUNTANTS

AVOIDANCE OF SEXUAL HARASSMENT POLICY

M/s P. G. Bhagwat, Chartered Accountants is committed to provide a safe and conducive work environment that enables employees to work without fear of prejudice, gender & cultural bias and sexual harassment. We also believe that all employees of the Firm have the right to be treated with dignity. Sexual harassment at the work place or other than work place if involving employees is a grave offence and is, therefore, punishable.

In exercise of the powers conferred by section 29 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (14 of 2013), the Central Government has made the following rules, namely:

Short Title, Extent and Commencement

This Policy will be called the "Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Rules, 2013" and extends to all "Employees" of the Company. This policy is in force from immediate effect.

For the purpose of this Policy, "Employee" includes Partners, Paid Assistants, Articles, Office Staff, Consultants, employees engaged on a casual or project basis and also engaged through a contractor.

Definition

"Sexual Harassment" includes any unwelcome, sexually determined behavior, direct or by implication, and includes any physical contact and advances, a demand or request for sexual favors, sexually colored remarks, unsavory remarks, showing pornography, any other unwelcome physical (for example, touching or brushing against any part of the body and the like, etc.), verbal or non-verbal conduct having sexual overtones.

Explanation: For the purposes of this policy "Sexual Harassment" shall include, but will not be confined to the following:

1. Unwelcome sexual advances, requests for sexual favors, and / or verbal or physical conduct of a sexual nature made, either explicitly or implicitly, in return for a term or condition of instruction, employment, participation or evaluation of a person's engagement in any company activity
2. When unwelcome sexual advances and/ or verbal, non-verbal, or physical conduct such as loaded comments, remarks or jokes, letters, phone calls or through e- mail, gestures, showing of pornography, lurid stares, physical contact or molestation, staking, sounds or display of a derogatory nature have the purpose or effect of interfering with an individual's performance or of creating an intimidating, hostile or offensive environment
3. Forcible physical touch or molestation
4. Eve teasing, innuendos and taunts, physical confinement against one's will and any other act likely to impinge upon one's privacy
5. Any act or conduct by a person in authority and belonging to one sex which denies or would deny equal opportunity in pursuit of career development or otherwise making the

environment at the workplace hostile or intimidating to a person belonging to the other / same sex.

Applicability

This Policy applies to all the *Employees (Male or Female)* (whether in the office premises or outside while on assignment) of The Firm. Where sexual harassment occurs to a PGB employee as a result of an act by a third party or outsider while on official duty, PGB will take all necessary and reasonable steps to assist the affected person in terms of support and preventive action.

Complaints Committee

A *Complaints Committee*, which may also be referred as “*Internal Committee*” / “*Local Committee*” consisting of minimum 3 internal members and 1 appointed from amongst non-government organization, shall be appointed to consider any Complaints of Sexual Harassment and deal with all cases of alleged Sexual Harassment and otherwise implement this policy. The members who form a part of the panel are as follows which also includes Mrs. Ruma Bawikar, who has been an active social worker for the past number of years and is familiar with the required Laws. She is in the category of the *Member appointed from amongst non-government organisations*, as prescribed in the Gazette:

Name	Phone Number	E-mail
Mr. Abhay Bhagwat	+91 9822032278	Abhay_bhagwat@pghagwatca.com
Mrs. Anindita Kharoo	+91 9130029202	Anindita_kharoo@pghagwatca.com
Mrs. Sudha Naik	+91 9972140963	Sudha_naik@pghagwatca.com
Mrs. Ruma Bawikar	+91 9371032774	rumabawikar@gmail.com

Fees or Allowance for Member of Internal Committee

The Member appointed from amongst non-government organisations shall be entitled to an allowance of two hundred rupees per day for holding the proceedings of the Internal Committee.

The employer shall be responsible for the payment of allowances.

Similarly, The Chairperson of the Local Committee shall be entitled to an allowance of two hundred and fifty rupees per day for holding the proceedings of the said Committee and the other Members of the Local Committee shall be entitled to an allowance of two hundred rupees per day for holding the proceedings of the said Committee. All the Members are also entitled for the reimbursement of travel cost incurred in travelling by train in three tier air condition or air conditioned bus and auto rickshaw or taxi, or the actual amount spent by him on travel, whichever is less.

The District Officer shall be responsible for the payment of allowances to the Chairperson and Other Members excluding the Member appointed from amongst non-government organisation.

If you are being harassed:

1. Tell the accused that his / her behavior is unwelcome and ask him/her to stop.

2. Keep a record of incidents (dates, times, locations, possible witness, what happened, your response). It is not mandatory to have a record of events to file a complaint, but a record can strengthen your case and help you remember the details over time, in case the complaint is not filed immediately.
3. File a complaint as soon as possible. If, after asking the accused to stop his / her behavior, the harassment continues, report the abuse to the Committee formed for this purpose.

Complaint of sexual harassment:

1. If the aggrieved woman is unable to make a complaint on account of her physical incapacity, a complaint may be filed by:
 - (a) Her relative or friend; or
 - (b) Her co-worker; or
 - (c) An officer of the National Commission for Women or State Women's Commission; or
 - (d) Any person who has knowledge of the incident, with the written consent of the aggrieved woman;
2. If the aggrieved woman is unable to make a complaint on account of her mental incapacity, a complaint may be filed by:
 - (a) Her relative or friend; or
 - (b) A special educator; or
 - (c) A qualified psychiatrist or psychologist; or
 - (d) The guardian or authority under whose care she is receiving treatment or care; or
 - (e) Any person who has knowledge of the incident jointly with her relative or friend or a special educator or qualified psychiatrist or psychologist, or guardian or authority under whose care she is receiving treatment or care;
3. If the aggrieved woman for any other reason is unable to make a complaint, a complaint may be filed by any person who has knowledge of the incident, with her written consent;
4. If the aggrieved woman is dead, a complaint may be filed by any person who has knowledge of the incident, with the written consent of her legal heir.

What is NOT Sexual Harassment

Sexual harassment does not refer to occasional compliments of a socially acceptable nature. It refers to behavior that is not welcome, that is personally offensive, that debilitates morale, and that, therefore, interferes with work effectiveness.

Manner of inquiry into complaint

1. Any Employee ("Complainant") may lodge a complaint of Sexual Harassment ("Complaint") against an Employee / third party ("Accused") or vice versa, with any of the members of the Committee at the earliest point of time and in any case preferably within 15 days from the date of occurrence of the alleged incident. If the Complainant feels that she /he cannot disclose her/his identity for any particular reason with the Committee members, she/he can address the complaint to the Managing Partner.
2. Such a Complaint shall be in writing & six copies of the complaint along with supporting documents and the names and addresses of the witnesses shall be submitted to the Committee.
3. On receipt of the complaint, the Complaints Committee shall send one of the copies received

from the aggrieved woman to the respondent within a period of seven working days. The respondent shall file his reply to the complaint along with his list of documents, and names and addresses of witnesses, within a period not exceeding ten working days from the date of receipt of the documents.

4. The Complaints Committee shall make inquiry into the complaint in accordance with the Principles of natural justice.
5. The Complaints Committee shall have the right to terminate the inquiry proceedings or to give an *ex-parte* decision on the complaint, if the complainant or respondent fails, without sufficient cause, to present herself or himself for three consecutive hearings convened by the Chairperson or Presiding Officer, as the case may be: Provided that such termination or *ex-parte* order may not be passed without giving a notice in writing, fifteen days in advance, to the party concerned.
6. The parties shall not be allowed to bring in any legal practitioner to represent them in their case at any stage of the proceedings before the Complaints Committee.
7. In conducting the inquiry, a minimum of three Members of the Complaints Committee including the Presiding Officer or the Chairperson, as the case may be, shall be present.

Other relief to complainant during pendency of inquiry.-

The Complaints Committee at the written request of the aggrieved woman may recommend to the employer to:

1. Restrain the respondent from reporting on the work performance of the aggrieved woman or
2. writing her confidential report, and assign the same to another officer;
3. Restrain the respondent in case of an educational institution from supervising any academic activity of the aggrieved woman.

Manner of taking action for sexual harassment.-

Except in cases where service rules exist, where the Complaints Committee arrives at the conclusion that the allegation against the respondent has been proved, it shall recommend to the employer or the District Officer, as the case may be, to take any action including a written apology, warning, reprimand or censure, withholding or promotion, withholding of pay rise or increments, terminating the respondent from service or undergoing a counselling session or carrying out community service.

Documentation

The Committee shall keep complete and accurate documentation of the complaint, its investigation and the resolution thereof. The incident would be documented with the full report of the Grievance Committee and will be kept strictly confidential, including the evidence, with the Sr. Partner. Any person (including witnesses) who breaches confidentiality shall be subject to disciplinary action.

Complaints Made With a Malicious Intent

This policy has been evolved as a tool to ensure that in the interest of justice and fair play, our employees have a forum to approach in the event of instances of sexual harassment. However, if on investigation it is revealed that the complaint was made with a malicious intent and with the motive of maligning the concerned individual / tarnishing his/her image in the company and to settle

personal/professional scores, strict action will be taken against the complainant either by Employer or District Officer as the case maybe. The employees who are victims of sexual harassment may, in addition to the above, seek legal remedies as may be provided under the various laws for the time being in force.

Manner to organise workshops, etc.-

In accordance with the Gazette every employer shall:

1. Formulate and widely disseminate an internal policy or charter or resolution or declaration for prohibition, prevention and redressal of sexual harassment at the workplace intended to promote gender sensitive safe spaces and remove underlying factors that contribute towards a hostile work environment against women;
2. Carry out orientation programmes and seminars for the Members of the Internal Committee.
3. Carry out employees awareness programmes and create forum for dialogues which may involve Panchayati Raj Insitutions, Gram Sabha, women's groups, mothers' committee, adolescent groups, urban local bodies and any other body as may be considered necessary;
4. Conduct capacity building and skill building programmes for the Members of the Internal Committee;
5. Declare the names and contact details of all the Members of the Internal Committee;
6. Use modules developed by the State Governments to conduct workshops and awareness programmes for sensitising the employees with the provisions of the Act

Preparation of annual report.-

The annual report which the Complaints Committee shall prepare shall have the following details:-

1. Number of complaints of sexual harassment received in the year;
2. Number of complaints disposed off during the year;
3. Number of cases pending for more than ninety days;
4. Number of workshops or awareness programme against sexual harassment carried out;
5. Nature of action taken by the employer or District Officer