

POLICY ON PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE

COMMITMENT

Habibullah & Co. Chartered Accountants, is committed to provide a work environment that ensures every employee is treated with dignity and respect and afforded equitable treatment. The Firm is also committed to promote a work environment that is conducive to the professional growth of its employees and encourages equality of opportunity. The Firm will not tolerate any form of sexual harassment and is committed to take all necessary steps to ensure that its employees are not subjected to any form of harassment.

SCOPE

This policy applies to all categories of employees of the Firm, including permanent, temporaries, article trainees and employees on contract at its workplace or at client sites.

RESPONSIBILITIES REGARDING SEXUAL HARASSMENT

All employees of the Firm have a personal responsibility to ensure that their behavior is not contrary to this policy. All employees are encouraged to reinforce the maintenance of a work environment free from sexual harassment. All employees will be protected against victimization, retaliation for filing or reporting a complaint on sexual harassment and will also be protected from false accusations.

COMPLAINTS COMMITTEE

The Firm has instituted a Complaints Committee for redressal of sexual harassment complaint (made by the victim) and for ensuring time bound treatment of such complaints. The Complaints Committee members comprise of:

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| 1. Ms. Mona Agarwal | Partner | Chair |
| 2. Ms. Rashi Agarwal | Director | Member |
| 3. Mr. TVK Raman | Senior Partner | Member |

The Committee shall be responsible for investigating every formal written complaint of sexual harassment and taking appropriate remedial measures.

Any aggrieved woman may make, in writing, a complaint of sexual harassment at workplace to the Complaints Committee within a period of three months from the date of incident. Provided that where such complaint cannot be made in writing due to mental agony or trauma, the Chairperson or any Member of the Committee, as the case may be, shall render all reasonable assistance to the woman for making the complaint in writing.

INQUIRY INTO COMPLAINT

The committee will thoroughly investigate the complaint / grievance and will take Necessary appropriate course of action. In case any such conduct amounts to a specific offence under the Indian Penal Code or under any other law, the company shall initiate appropriate action in accordance with the law by lodging a complaint with the appropriate authority. If the enquiry shows that harassing behavior has taken place, the harasser will be subject to disciplinary action up to and including termination of employment.

FALSE OR MALICIOUS COMPLAINT

Where the Committee arrives at a conclusion that the allegation against the respondent is malicious or the aggrieved woman or any other person making the complaint has made the complaint knowing it to be false or the aggrieved or any other person making the complaint has produced any forged or misleading document, the Complainant shall, be liable for appropriate disciplinary action by the Committee.

CONFIDENTIALITY

The Firm understands that it is difficult for the victim to come forward with a complaint of sexual harassment and recognizes the victim's interest in keeping the matter confidential. To protect the interests of the victim, the accused person and others who may report incidents of sexual harassment, confidentiality will be maintained throughout the investigatory process to the extent practicable and appropriate under the circumstances.

CONCLUSION

In conclusion, Habibullah & Co. reiterates its commitment to providing its women employees, a workplace free from harassment/ discrimination and where every employee is treated with dignity and respect. The provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 shall be applicable in addition to this Policy.
