A.TREDS Limited

Prevention of Sexual Harassment at Work Place (POSH) Policy

(Date: August 2026)

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Version Control

Version	Date of Revision	Description
1.0	20-Oct-2016	Document created
2.0	10-Jul-2018	1. Inclusion of Internal Complaints Committee member 2. Inclusion of Complaint format in para 5 under Employees responsibilities 3. Inclusion of group email ID created for raising complaints in para 5 under Employees responsibilities
3.0	04-Apr-2019	1. Addition to Point # 3; "What construes Sexual Harassment?" – circumstances that tantamount to Sexual Harassment 2. Amendment to the term "The Internal Complaints Committee" in Point # 4 to "The Internal Complaints Committee" 3. Description of The Internal Complaints Committee in Point # 4 has been added
4.0	13-Sep-2019	1. Addition of Point # 1; Introduction 2. Addition to Point # 2; Objectives of POSH Policy Point # (vii) 3. Addition to Point # 4; What construes Sexual Harassment – Para (2) 4. Addition to Point # 6; Employee Responsibility – (i), (v) and (vi) 5. Addition to Point # 7; Complaint Resolution – (vii) 6. Addition to Point # 11; Ensuring well-being of the Complainant – (iii)
5.0	17-Nov-2020	1. Amendment to the Internal Complaints Committee members.
6.0	22-May-2022	1. Amendment to the Internal Complaints Committee members.
7.0	15-Dec-2022	1. Amendment to the Internal Complaints Committee members.
8.0	21-Nov-2023	Review of Policy and no changes recommended
9.0	23-Sept-2024	1. Rename "Internal Complaints Committee" to "Central Internal Committee" 2. Behaviours that constitute Sexual Harassment mentioned under Annexure (and not clause) 3. Clause #5 Mention of Regional representation in the Committee 4. Clause #7 – i.) Complainant is required to disclose her name, department, division and location ii) If the complaint does not fall within the definition of sexual harassment at workplace, to be referred to HR for investigation under Code of Conduct policy.

		iii) Mention of Fact finding team (FFT) on case basis iv) Addition clauses added w.r.t post hearing closure of cases v) Mention of appointment of interpreter in case of specially abled cases 5. Clause #11 -Ensuring well being of the Complainant: The CIC is empowered to recommend, at the request of the complainant, interim measures. 6. Clause #14 – Action after enquiry added 7. Clause #15 – Clause on filing of annual report documented 8. Clause #16 – Clause on Appeal against enquiry added under POSH Act
10.0	01-July-2025	#Clause 5- Communication of the Policy – additionally to uploaded on company's website #Clause 13 – Administrative - policy is subjected to review/change annually or as per change in the law of the land.
11.0	25-Aug-2026	# Clause 9 – Criminal Proceedings The Indian Penal Code, 1860 (IPC) has been repealed and replaced with the Bharatiya Nyaya Sanhita, 2023 (BNS).

Description	**Name**	**Designation**	**Date**
Prepared by	Jaya Priya	Head – HR & Admin	25-Aug-2026
Reviewed by	Prakash Sankaran	MD & CEO	02-Sept-2026
Approved by	NRC & Board	MD & CEO	09-Oct-2026
Document maintained by	Human Resources Team		

1. Preamble/ Introduction

In accordance with Indian and international laws, and the Company's core values, A.Treds Ltd is committed to provide a work environment free from sexual harassment at the workplace as it violates an individual's personal dignity and right to work with freedom.

In order to deal with sexual harassment at workplace, the Company has set out a Policy for Prevention of Sexual Harassment at Workplace (hereinafter referred to as the 'POSH Policy') to prevent sexual harassment and to enforce strong disciplinary action in face of any such occurrence. The policy seeks to create a healthy, safe and secure work environment that enables employees to work free from unwelcome, offensive and discriminatory behavior.

This policy explicitly prohibits sexual harassment at work place on or off site, either during or in connection with activities related to work. It defines sexual harassment, determines the standards of behavior expected from all employees and sets out the mechanisms of redress.

The Company will take action consistent with its disciplinary and Sexual Harassment Complaint Mechanism against any employee found to have breached this policy. The Company will also take steps to comply with any specific local laws relating to this issue.

2. Objectives of POSH Policy

i. Provide a work environment free from fear, reprisal, coercion, discrimination and harassment.
ii. Express zero tolerance to sexual harassment at workplace through Prevention, Resolution and Deterrence of sexual harassment.
iii. Enable all those working, associated and visiting the Company to raise their concerns and make complaints without any fear.
iv. Provide a clearly stated redressal mechanism for any sexual harassment occurring at workplace.
v. Provide procedure for resolution, settlement or prosecution of complaints of sexual harassment
vi. Conduct fair inquiry and reach reasonable decision in a timely manner.
vii. Compliance with applicable Law.

3. Applicability

The policy applies to all the female employees and work environments of the Company, whether at the Company facilities, customer facilities or in Company-related settings, including social events. Policy is deemed to be incorporated in the service conditions of all employees and comes into effect immediately on their joining the organisation. The terms "employees" and "workplace" shall have the same meaning as defined in The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

4. Communication of the Policy

The Policy shall be displayed on the company's website. Further, this Policy is also available on HRMS.

5. Details of the Policy

a. What construes Sexual Harassment?

According to The Supreme Court of India, the definition of sexual harassment is any unwelcome sexually determined behaviour, such as:

- Physical contact and advances; or
- A demand or request for sexual favours; or
- Sexually coloured remarks; or
- Showing pornography; and
- Any other unwelcome physical, verbal or non-verbal conduct of a sexual nature.

b. The following circumstances, inter alia, if it occurs or is present in relation to or is connected with any act or behaviour of sexual harassment, the same shall also tantamount to Sexual Harassment:

- Implied or explicit promise of preferential treatment in her employment.
- Implied or explicit threat of detrimental treatment in her employment.
- Implied or explicit threat about her present or future employment status.
- Interferes with her work or creating an intimidating or offensive or work environment for her; or
- Humiliating treatment likely to affect her health and / or safety.

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- Humiliating treatment likely to affect her health and / or safety.

c. **Please note -**

- The behavior may be either a single incident or continuous unwelcome behavior.
- Intention of the person and/or motive behind the behavior will NOT be taken into account when it comes to classifying/naming behavior as sexual harassment.
- Impact of the behavior on the person is important and will decide whether the said behavior constitutes sexual harassment or not. What one employee may take into account as unobjectionable behavior may be not acceptable and comforting to another employee.

Core to this policy is how the person perceives/understands /interprets the behavior.

There will be no justification and defense in this light for sexual harassment. If the person who is registering a complaint was offended, humiliated or intimidated by the behavior of the person or even felt so, it will fall within the scope of this policy.

d. Conduct involving the proper exercise of responsibilities or authority related to the provision of advice, the assignment of work, counseling, performance evaluation, discipline, and other supervisory/leadership functions does not constitute harassment.

6.Employee Responsibilities -

i. To read and acquaint themselves with the policy, attend trainings on this subject matter and clear any doubts with HR.
ii. To ensure that their behavior is dignified at all times and their actions are not the cause of harassment to anybody else.
iii. To report sexual harassment immediately. However, the complainant should attempt to
iv. indicate to the person indulging in the behavior both verbally and non-verbally that the behavior is unwelcome and specifically requesting the person to stop the behavior. Please refer to **Annexure I** for behaviors treated under the purview of Sexual Harassment.
v. Any employee who feels she is being sexually harassed directly or indirectly or any employee who is aware of such an act having been done can inform and approach any member of the CIC or her supervisor through a written complaint as soon as possible.
vi. The complaint should be made within three months from the date of incident and in case of series of incidents, within a period of three months from the date of last incident. The time limit for this may also be extended by another 3 months if the CIC is satisfied that the circumstances were such which prevented the aggrieved women from filing a complaint within the stipulated period and reasons for delay to be recorded in writing.
vii. The complainant should keep a written record of dates, times, details of the conduct and witnesses, if any.
viii. The complainant may also inform and approach any member from the CIC, any member of RIC (as the case may be) or the supervisor or Ethics representative as soon as possible. Please refer to **Annexure II** for the complaint format. However the complainant can also send an e-mail to atreds.posh@invoicemart.com
ix. The complainant should be accompanied by all available material and relevant details concerning the incident(s)
x. During the period of investigation, the aggrieved person may request the CIC for temporary separation from the accused.
xi. The aggrieved person may request the CIC to settle the matter through conciliation. However, no monetary settlement shall be made as a basis of conciliation. If a settlement is reached, further inquiry shall not be conducted by the CIC.
xii. If two employees in a reporting relationship are also in a romantic consensual relationship, it is advised that they inform their Department Head so that appropriate changes can be made in their work roles to prevent allegations of favoritism or abuse of power.

xiii. Anonymous complaints are discouraged. However, the CIC may make reasonable attempts to address anonymous complaints received by it.

xiv. The complainant as well as the persons going through the process of an inquiry must maintain utmost confidentiality of the matter being resolved.

7. Complaint Resolution:

i. The Complainant is required to disclose her name, department, division and location she is working, in writing, to enable the CIC to contact her and take the matter forward and to avoid frivolous complaints.

ii. If the complaint does not fall within the definition of sexual harassment at workplace or within the CIC's jurisdiction, the complaint will be referred to the Human Resources Department for appropriate investigation and action as per the organization's Code of Conduct & Ethics.

iii. On receipt of the complaint, the CIC shall immediately send an acknowledgment to the complainant.

iv. The CIC shall share the complaint copy with the respondent within 7 working days from date of receipt of complaint. CIC shall provide 10 working days' time to respondent to reply.

v. CIC will allocate the case to the concerned fact-finding team (FFT) which will comprise of one CIC member, two members in the region where the Complainant is serving. In absence of RIC, the CIC will be FFT and start its inquiry immediately on receipt of the respondent reply. In case of non-receipt, not later than the 11th working day, an inquiry maybe conducted in person or via video conferencing. Based on the findings of the FFT, CIC will conduct a meeting to decide about the further action/proceedings pertaining to the case.

vi. The CIC will start its inquiry on the 11th working day, irrespective of the fact that the Respondent's reply has been received or not.

vii. Based on the findings, CIC will conduct a meeting to decide about the further action proceedings pertaining to the case.

viii. In case of issuance of Show Cause notice (SCN) to the respondent, the employee will be given 14 working days to respond to the SCN from the date of receipt of SCN.

ix. Upon receipt of SCN reply, CIC will call accused employee for a personal hearing before the CIC and an opportunity will be given to him / her to give an explanation. It shall be recorded by the CIC. If the SCN reply is not received within 14 days, CIC will provide three opportunities for personal appearance to the accused employee. In case of non-compliance to this, CIC will take ex-parte decision after giving notice of 15 days to the accused.

x. After the personal hearing, the CIC may conclude the case by either closing it without punishment, if the allegations of Sexual Harassment are not proved, or specify punishment (as per Code of Conduct & Ethics) as appropriate and recommending the same to HR or Ethics representative for implementation.

xi. The CIC shall have the right to terminate the inquiry proceeding or give ex-parte decision on the complaint, if the Complainant or the Respondent fails, without sufficient cause to represent (through a written reply or in person) for three consecutive occasions as per the date and time conveyed to the Complainant/Respondent.

xii. No party shall be allowed to bring in any legal practitioner to represent them at any stage before the CIC.

xiii. If the Complainant/Respondent is specially abled then the CIC at its sole discretion may appoint an interpreter/help/aid/carer/additional external expert for assisting the proceedings.

8. Disciplinary Action

The Company will take action consistent with its disciplinary and Sexual Harassment Complaint Mechanism against any employee found to have breached this policy. Once the investigation of a case is complete, the CIC may recommend disciplinary actions ranging from a warning to outright dismissal if the person against whom the complaint has been made is found guilty. The nature of punishment shall vary from one case to another and will largely be determined by the gravity of the offence.

9. In all situations, behavior of the person charged with sexual harassment will be strictly monitored by the CIC during the post inquiry phase.
10. Repeated incidents and/or serious incident(s) of sexual harassment may lead to summary dismissal.

9.Criminal Proceedings

- Where such conduct amounts to a specific offence under the Bharatiya Nyaya Sanhita, 2023 or under any other law, the Company may initiate appropriate action in accordance with law by making a complaint with the appropriate authorities, based on the investigation carried out by the CIC.
- The Company would ensure that the complainant, witnesses or the person(s) against whom the complaint is made, are not victimized or discriminated against while dealing with complaints of sexual harassment.

10.Fair use of Policy

- The Company is strongly opposed to misuse of this policy. Therefore, the complainant must be prepared to go through a fair process of inquiry by the CIC. In case the complaint is found to be done with malicious intent, the CIC may recommend counselling for the complainant and also suitable action to prevent recurrence. The Complainant shall, if deemed fit, be liable for appropriate disciplinary action by the Company.

11.Ensuring Well Being of the Complainant

9. The Company on the recommendation of the CIC may seek appropriate expert advice and arrange for help and support for the complainant in the form of counselling and / or medical attention.
10. Permission for leave of absence may be given to the complainant by the Company if necessary. If the leave entitlement is exhausted, additional leave may be granted to alleviate impact of sexual harassment. The Company shall take a final decision on this.

11. Post completion of the proceedings and depending on the gravity of the case, the CIC may, if felt appropriate, award compensation to the aggrieved woman from the salary of the respondent.
12. The CIC is empowered to recommend, at the request of the complainant, interim measures such as:
    • Transfer of the Complainant or the Respondent to any other workplace.
    • Grant leave to the Complainant up to a period of 3 months in addition to her regular statutory / contractual leave entitlement.
    • Remove the Respondent from the reporting structure of the Complainant.

12.Protection of User of this Policy

Any employee, who, in good faith, lawfully and truthfully, seeks advice, raises a concern or reports misconduct is following this policy and doing the right thing; the Company will not allow retaliation against that person. Individuals engaging in retaliatory conduct will be subject to disciplinary action, which may include termination.

If you suspect that you or someone you know has been retaliated against for raising an issue, immediately contact the Ethics Representative or CIC.

13.Administrative

The Company believes that all employees, including other individuals who have dealings with the company have the right to be treated with dignity. To ensure the same, the company is committed to the implementation of the objectives of this policy such that sexual harassment incidents can be reported without fear of reprisal and appropriate action is taken against the guilty parties.

The sexual harassment policy is subject to change annually or as per change in the law of the land.

14.Action After Inquiry

On completion of the inquiry, the below shall be actioned:

a. In the event the allegation is not proven:
The CIC shall not recommend any action to be undertaken by the Ethics or HR Department.

b. In the event the allegation stands proven:
The CIC shall recommend to take action against the respondent for sexual harassment as a misconduct in accordance with the Code of Conduct and Ethics.

c. Post the CIC investigation, if the complaint does not fall within the definition of sexual harassment or within the CIC's jurisdiction, the complaint will be referred by the CIC to Human Resources Department for appropriate investigation and action as per the company's Code of Conduct & Ethics.

d. The CIC may also recommend to HR for actions like transfer of the Respondent/change of roles, any other recommendation as deemed fit.

15. Appeal Against the Inquiry

Any person Aggrieved (Complainant or Respondent) by the decision of the CIC related to the quantum or nature of penalties recommended by the CIC, as per the POSH Act, may appeal to the appellate authority under the Industrial Employment (Standing Orders) Act, 1961.

16. Governance Structure & Roles and responsibilities

Central Internal Committee (CIC)

A Central Internal Committee (hereinafter referred to as CIC) is functional in the organization to redress Sexual Harassment at workplace. Additionally, depending on employee strength in regions, representative from regions to be included in the Committee or Regional Internal Committees (hereinafter referred to as RIC) could be considered to be formed.

The Internal Complaints Committee (CIC) will consider and redress complaints of Sexual Harassment at work place. The CIC will be headed by a woman and not less than half of its members shall be women. In case of RIC constituted, the same shall be headed by women and not less than half of its member shall be women. As per law mandate, an External Member shall be empanelled who is familiar with the issue of sexual harassment at work place. The External Member shall be empanelled through an offer of engagement and shall be entitled to a retainership fee that may be mutually agreed upon. The period of holding office of the presiding officers and members of the Central Internal Committee shall be reviewed after three years, from the date of their nominations.

17.Conclusion

- The Company believes that all employees, including other individuals who have dealings with the Company have the right to be treated with dignity. To ensure the same, the Company is committed to the implementation of the objectives of this policy such that sexual harassment incidents can be reported without fear or reprisal and appropriate action is taken against the guilty parties.
- The sexual harassment policy is subject to change periodically as per changing times and needs of the Company or change in the law of the land.

18.Annual Reporting

The CIC/RIC shall prepare an annual report with details of number of complaints received, number of complaints disposed off during a given calendar year, number of cases pending for more than 90 days, number of workshops or awareness programmes organized, and nature of action taken by company shall be approved by the CIC. The annual report shall be submitted to the District Officer appointed by the State Government in this regard.

19. Review of the Policy

HR Department along with Ethics Officer is responsible for the administration of this Policy. The Policy shall be reviewed, on an annual basis at a minimum, and submitted to the Audit Committee and Board for approval.

ANNEXURE I

The current members of the CIC are as given below –

Sr. no.	Members	Designation	Mobile no.	Email ID
1	Ms. Riddhi Gupta	Chairperson	9619051324	Riddhi.gupta@invoicemart.com
3	Ms. Jaya Priya	Internal Committee Member	7715819330	jaya1.priya@invoicemart.com
4	Mr. Ravi Mitra	Internal Committee Member	9971679933	ravi.mitra@invoicemart.com
5	Mr. Piyush Gupta	Internal Committee Member	9561387505	piyush.gupta@invoicemart.com
6	Ms. Gouri Manwani	Internal Committee Member	8790962967	gouri.manwani@invoicemart.com

External Committee Member

Sr No	Member	Designation	Mobile No	E mail ID
1	Smt. Sneha Khandekar	Independent Member (External Committee Member)	9819770166	snehakhandekar@hotmail.com

Any amendments to the CIC will be discussed and reviewed internally and approved by MD & CEO.

ANNEXURE II

The following types of behavior shall be treated under the purview of sexual harassment: (but not limited to)

- Sexually colored remarks and verbal sexual innuendos, such as jokes, suggestions, or hints about sexual behavior, comments about physical appearance etc.,
- Physical contact such as pushing, grabbing, jostling, touching the body and / or making such advances.

- Non-verbal communication such as winking, leering, staring, gestures of a sexual nature, removal of clothing to display parts of the body (flashing).
- Display, giving or sending of pornography in the form of pictures, books, magazines, postcards, photos, sculpture, drawing, painting, animation, sound recording, film, video, and video games or offensive and / or abusive language.
- Demands and /or offers and / or requests, such as for sexual favors, sexual attention, or to spend time together.
- Following, stalking, persistent visiting, telephoning, sending of cell-phone messages or emails, chat messages, or other invasions of personal privacy including physical confinement against one's will.
- Act or conduct by a person such as spreading rumors about sexuality, gender and / or character of another person which creates an environment at workplace that is hostile or intimidating to the latter.
- Any other physical, verbal and non-verbal behavior which is sexual in nature done personally and/ or via documents, or by telephone, cell-phone messages, web site communication, or emails.
- The most serious incidents will include actual or attempted sexual assault or rape, sexual threat or coercion, and offering benefit in exchange for sexual favors.
- Examples of behavior, which in return for employment, promotion, examination or evaluation of a person towards any Company activity or any other conduct of a sexual nature, which may constitute sexual harassment:
- Implied and overt promise of preferential treatment for that employee;
- An implied or overt threat of detrimental treatment in that employee's employment or an implied or overt threat about the present or future employment status of that employee and includes the creation of a hostile working environment;
- Any conduct that interferes with an employee's work or creates an intimidating, hostile or offensive work environment;
- Any conduct that can be humiliating and may constitute a health and safety problem;
- Such discriminatory conduct for instance when the person has reasonable grounds to believe that his/her objection would disadvantage him/her in connection with his/her employment or work including recruiting or promotion or when it creates a hostile work environment.
- Adverse consequences that might be visited if the complainant does not consent to the conduct in question or raises any objection thereto.

ANNEXURE III

Format of the Complaint

Sr. No.	Query	Particulars
1)	Name and Employee ID of Complainant	
2)	Address and Contact Details of the Complainant	
3)	Designation of the Complainant	
4)	Immediate supervisor of the Complainant	
5)	Location of the Complainant	
6)	Name and Employee ID of Respondent	
7)	Address and Contact Details of the Respondent, if available	
8)	Designation of the Respondent, if known	
9)	Immediate supervisor of the Respondent, if known	
10)	Location of the Respondent, if known	
11)	Details of the incident(s)	
12)	Date and time of incident/s (If more than one, kindly mention all the dates and times)	
13)	Place of incident/s (If more than one, kindly mention all the places)	

14)	Witnesses to the incident/s, if any along with their Employee ID (If more than one, kindly mention all the witnesses with their Names, role, Location)	
15)	Any oral or written evidence of the incident (attach copies of the documents, if any)	
16)	Names and addresses of person(s) who the Complainant confided in about the incident, if applicable	
17)	Any further relevant details	
I state that the information as stated above is true and accurate and may be shared with the Respondent/s as per the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013.		
Date:		
Signature of Complainant:		