



CIN: U74101UP2011PLC047839

1. Preamble

Abacus Lifestyle Brands Limited (Formerly Known as Abacus Lifestyle Brands Private Limited) (the “Company”) is committed to providing every woman at its workplace an environment that is safe, dignified, and free from sexual harassment. The Company recognises that the right to work with dignity is a facet of the fundamental right to life and liberty guaranteed under Article 21 of the Constitution of India, and that the prevention of sexual harassment is a statutory obligation under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (the “Act”) read with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Rules, 2013 (the “Rules”).

This Policy has been framed to give effect to the provisions of the Act and the Rules, and to prescribe the internal mechanism for prevention of sexual harassment, the procedure for making and disposing of complaints, and the consequences of such conduct.

2. Objectives

The objectives of this Policy are to:

- prohibit sexual harassment of women at the workplace of the Company;
- constitute an Internal Committee to receive and redress complaints of sexual harassment;
- lay down the procedure for inquiry, action, and appeal in accordance with the Act and the Rules;
- disseminate awareness about the rights of every woman at the workplace and the consequences of sexual harassment; and
- discharge the duties cast on the Company as an *employer* under the Act.

3. Applicability and Scope

3.1 This Policy applies to every **workplace** of the Company, which includes the registered office, any branch office, any unit, warehouse, depot, retail outlet, site, or any other place visited by an employee arising out of or during the course of employment, including transportation provided by the Company for undertaking such journey.

3.2 This Policy shall protect every **aggrieved woman** whether employed or not, who alleges sexual harassment at the workplace of the Company. Without limiting the generality of the foregoing, this includes women who are:

- regular, temporary, ad-hoc, daily-wage or probationary employees of the Company, whether on rolls or otherwise;
- engaged through a contractor or third-party staffing agency;
- engaged as consultants, apprentices, trainees, interns, or on stipendiary or volunteer basis, whether remunerated or not;
- visiting the workplace of the Company as a client, customer, vendor, service provider, or in any other capacity.

3.3 This Policy is framed in compliance with the statutory mandate of the Act and covers complaints by women. Nothing in this Policy shall be construed to limit any other right or remedy available to any person under law.

4. Definitions

In this Policy, unless the context otherwise requires, the following expressions shall have the meanings assigned to them below. Expressions used but not defined herein shall have the meanings ascribed to them under the Act.

4.1 “Act” means the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, as amended from time to time.

4.2 “Aggrieved Woman” means, in relation to the workplace of the Company, a woman, of any age whether employed or not, who alleges to have been subjected to any act of sexual harassment by the Respondent.

4.3 “Company” means Abacus Lifestyle Brands Limited, having its registered office at Lucknow, Uttar Pradesh.

4.4 “Complainant” means an Aggrieved Woman (or a person authorised on her behalf as prescribed under Rule 6 of the Rules) who makes a complaint of sexual harassment under this Policy.

4.5 “District Officer” means the officer notified under Section 5 of the Act for the district in which the workplace is situated, being the District Magistrate, Lucknow (or such other officer as may be notified).

4.6 “Employee” shall have the meaning assigned to it under Section 2(f) of the Act and includes all persons described in Clause 3.2 above.

4.7 “Employer” means Mr. Sunit Kumar Mishra, Managing Director of the Company, who for the purposes of the Act is the person responsible for the management, supervision, and control of the workplace of the Company.

4.8 “Internal Committee” or **“IC”** means the Internal Committee constituted by the Employer under Section 4 of the Act, as more particularly set out in Clause 5 of this Policy.

4.9 “Local Committee” means the Local Committee constituted by the District Officer under Section 6 of the Act.

4.10 “Presiding Officer” means the Presiding Officer of the Internal Committee.

4.11 “Respondent” means the person against whom the Complainant has made a complaint of sexual harassment under this Policy.

4.12 “Rules” means the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Rules, 2013, as amended from time to time.

4.13 “Sexual Harassment” shall have the meaning set out in Clause 6 of this Policy and shall include the matters described therein, consistently with Section 2(n) and Section 3 of the Act.

4.14 “Workplace” shall have the meaning assigned to it under Section 2(o) of the Act and includes every location referred to in Clause 3.1 above.

5. Internal Committee

5.1 Constitution. The Employer has constituted an Internal Committee (“IC”) in accordance with Section 4 of the Act, comprising the following members:

S.No.	Name	Designation in the Company	Role on the IC
1.	Mrs. Kalpana Mishra	Whole-Time Director	Presiding Officer
2.	Mr.Sunit Kumar Mishra	Chairman & Managing Director	Member
3.	Mr. Sandeep Saxena	Employee	Member
4.	Mrs. Dubey Shivani Ajit	External Member	Member

5.2 Composition Requirements. At any time, at least half of the members of the IC shall be women. The Presiding Officer shall at all times be a woman employed at a senior level at the workplace of the Company.

5.3 Tenure. Every member of the IC shall hold office for a period not exceeding three (3) years from the date of his or her nomination as notified by the Employer. A member may be renominated upon expiry of the tenure.

5.4 Cessation from Office. A member of the IC shall be removed from office in the circumstances specified in Section 4(5) of the Act, including where the member:

- contravenes Section 16 of the Act (prohibition on publication or making known contents of complaint and inquiry proceedings);
- has been convicted of an offence or an inquiry into an offence under any law for the time being in force is pending against him or her;
- has been found guilty in any disciplinary proceedings or a disciplinary proceeding is pending against him or her; or
- has so abused his or her position as to render his or her continuance in office prejudicial to the public interest.

5.5 Vacancy. Any vacancy shall be filled up by fresh nomination within such time as the Employer may determine, to ensure continued compliance with Section 4 of the Act.

5.6 Honorarium to External Member. The External Member shall be paid such fees or allowances for holding proceedings of the IC as may be determined by the Employer, consistent with Rule 3 of the Rules, along with reimbursement of travelling allowance as may be applicable.

5.7 Quorum. The quorum for any meeting of the IC, including for holding an inquiry, shall be three (3) members including the Presiding Officer.

6. What Constitutes Sexual Harassment

6.1 "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;
- making sexually coloured remarks;
- showing pornography; or
- any other unwelcome physical, verbal or non-verbal conduct of sexual nature.

6.2 The following circumstances, among other circumstances, if they occur or are present in relation to or connected with any act or behaviour of sexual harassment, may amount to sexual harassment:

- implied or explicit promise of preferential treatment in employment;
- implied or explicit threat of detrimental treatment in employment;
- implied or explicit threat about present or future employment status;
- interference with work or creating an intimidating, offensive or hostile work environment; or
- humiliating treatment likely to affect health or safety.

6.3 Sexual harassment is prohibited at every workplace of the Company. Any employee who engages in sexual harassment shall be liable to disciplinary action in accordance with this Policy and the Act, and such conduct shall constitute misconduct for all purposes.

7. Duties of the Employer

Pursuant to Section 19 of the Act, the Employer shall:

- provide a safe working environment at the workplace, which shall include safety from persons coming into contact at the workplace;
- display conspicuously at the workplace the penal consequences of sexual harassment and the order constituting the Internal Committee (see Part E of the secretarial package);
- organise workshops and awareness programmes at regular intervals for sensitising employees on the provisions of the Act, and orientation programmes for members of the IC;
- provide necessary facilities to the IC for dealing with complaints and conducting inquiry;
- assist in securing attendance of the Respondent and witnesses before the IC;
- make available such information to the IC as it may require relating to the complaint;
- provide assistance to the Complainant if she so chooses to file a complaint in relation to the offence under the Indian Penal Code, 1860 or the Bharatiya Nyaya Sanhita, 2023 or any other law for the time being in force;
- cause to initiate action under the Indian Penal Code, 1860 or the Bharatiya Nyaya Sanhita, 2023 or any other law for the time being in force against the perpetrator, or, if the Aggrieved Woman so desires, where the perpetrator is not an employee, in the workplace at which the incident of sexual harassment took place;
- treat sexual harassment as a misconduct under the service rules of the Company (as set out in Clause 15 and Part H of the secretarial package), and initiate action for such misconduct; and
- monitor the timely submission of reports by the IC.

8. Complaint Procedure

8.1 Manner of Complaint. An Aggrieved Woman may make, in writing, a complaint of sexual harassment at the workplace to the IC within a period of three (3) months from the date of the incident and, in case of a series of incidents, within a period of three (3) months from the date of the last incident.

8.2 Extension of Time. The IC may, for reasons to be recorded in writing, extend the time limit not exceeding three (3) months, if it is satisfied that the circumstances were such which prevented the Aggrieved Woman from filing a complaint within the said period.

8.3 Assistance with Written Complaint. Where the Aggrieved Woman is unable to make a complaint in writing, the Presiding Officer or any Member of the IC shall render all reasonable assistance to her for making the complaint in writing.

8.4 Complaint by Others. Where the Aggrieved Woman is unable to make a complaint on account of her physical or mental incapacity or death or otherwise, a complaint may be filed by the persons specified in Rule 6 of the Rules.

8.5 Submission of Complaint. Six (6) copies of the complaint, along with supporting documents and the names and addresses of the witnesses, shall be submitted to the IC.

8.6 Complaint against Employer. Where the complaint is against the Employer, the Complainant may, at her option, file the complaint with the Local Committee instead of the IC.

9. Conciliation

9.1 Before initiating an inquiry, the IC may, at the request of the Aggrieved Woman, take steps to settle the matter between her and the Respondent through conciliation, provided that no monetary settlement shall be made as a basis of such conciliation.

9.2 Where a settlement is arrived at, the IC shall record the settlement so arrived and forward the same to the Employer to take action as specified in the recommendation. Copies of the settlement as recorded shall be provided to the Aggrieved Woman and the Respondent. Once a settlement is reached, no further inquiry shall be conducted by the IC.

9.3 Where the Aggrieved Woman informs the IC that any term or condition of the settlement has not been complied with by the Respondent, the IC shall proceed to make an inquiry into the complaint or forward the complaint to the police, as the case may be.

10. Inquiry Procedure

10.1 Inquiry by IC. Subject to Clause 9, the IC shall proceed to make an inquiry into the complaint in accordance with the principles of natural justice and in the manner prescribed under Section 11 of the Act and Rule 7 of the Rules.

10.2 Forwarding of Complaint. At the time of filing the complaint, the Complainant shall submit the copies referred to in Clause 8.5 to the IC. On receipt thereof, the IC shall send one of the copies to the Respondent within seven (7) working days.

10.3 Reply by Respondent. The Respondent shall file his reply to the complaint along with his list of documents, names and addresses of witnesses, within ten (10) working days from the date of receipt of the documents.

10.4 Powers of IC. The IC shall, for the purpose of making an inquiry, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 in respect of:

- summoning and enforcing the attendance of any person and examining him on oath;
- requiring the discovery and production of documents; and
- any other matter which may be prescribed.

10.5 No Legal Practitioner. 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 IC.

10.6 Ex Parte Proceedings. Where the Complainant or the Respondent fails, without sufficient cause, to present herself or himself for three (3) consecutive hearings convened by the Presiding Officer, the IC may, after giving notice of fifteen (15) days in advance to the concerned party, terminate the inquiry or give an ex parte decision, provided that such termination or ex parte decision shall not be taken without giving a reasonable opportunity of being heard.

11. Timelines

The indicative timelines for the disposal of a complaint are set out below:

Stage	Period
Filing of complaint from date of incident / last incident	Within 3 months (extendable by further 3 months)
Forwarding of complaint to Respondent	Within 7 working days
Reply by Respondent	Within 10 working days of receipt
Completion of inquiry	Within 90 days
Submission of inquiry report to Employer and parties	Within 10 days of completion of inquiry
Action by Employer on IC recommendations	Within 60 days of receipt of recommendation

12. Interim Reliefs

During the pendency of an inquiry, on the written request of the Aggrieved Woman, the IC may recommend to the Employer, in accordance with Section 12 of the Act, to:

- transfer the Aggrieved Woman or the Respondent to any other workplace;
- grant leave to the Aggrieved Woman for a period up to three (3) months, which shall be in addition to the leave she would otherwise be entitled to; or
- grant such other relief to the Aggrieved Woman as may be prescribed under Rule 8 of the Rules, including restraining the Respondent from reporting on the work performance of the Aggrieved Woman or writing her confidential report.

On the recommendation of the IC, the Employer shall implement the recommendation and send a report of such implementation to the IC.

13. Inquiry Report and Action

13.1 Complaint Not Proved. If the IC arrives at the conclusion that the allegation against the Respondent has not been proved, it shall recommend to the Employer that no action is required to be taken in the matter.

13.2 Complaint Proved. If the IC arrives at the conclusion that the allegation against the Respondent has been proved, it shall recommend to the Employer:

- to take action for sexual harassment as a misconduct in accordance with the provisions of this Policy and the Act, including written apology, warning, reprimand or censure, withholding of promotion, withholding of pay rise or increments, termination from service, or undergoing a counselling session or carrying out community service; and
- to deduct, notwithstanding anything in the Payment of Wages Act, 1936 or the Code on Wages, 2019, from the salary or wages of the Respondent, such sum as it may consider appropriate to be paid to the Aggrieved Woman or to her legal heirs, as determined under Section 15 of the Act, having regard to the mental trauma, pain, suffering and emotional distress caused, loss in career opportunity, medical expenses, income and financial status of the Respondent, and the feasibility of such payment in lump sum or in instalments.

13.3 Inability to Deduct. Where the Respondent fails to pay the sum referred to in Clause 13.2(b) above, the IC may forward the order for recovery of the sum as an arrear of land revenue to the concerned District Officer.

13.4 Action by Employer. The Employer shall act upon the recommendation of the IC within sixty (60) days of its receipt.

14. False or Malicious Complaints and Evidence

14.1 Where the IC, on inquiry, 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 Woman or any other person making the complaint has produced any forged or misleading document, the IC may recommend to the Employer to take action against such person in accordance with the provisions of this Policy.

14.2 A mere inability to substantiate a complaint or provide adequate proof shall not attract action against the Complainant under this Clause. Malicious intent on the part of the Complainant shall be established in the course of an inquiry conducted in accordance with Section 14 of the Act before any action is recommended.

14.3 Where any witness deposes falsely or produces forged or misleading document, the IC may recommend to the Employer to take action in accordance with the provisions applicable to the witness.

15. Sexual Harassment as Misconduct

15.1 In view of the absence of a separate standing order or service rulebook of the Company, this Policy shall itself constitute the rules governing misconduct on the subject of sexual harassment for all employees of the Company.

15.2 Sexual harassment of a woman at the workplace, as defined in Clause 6, shall be deemed to be misconduct, and any employee found guilty after inquiry under the Act shall be liable to one or more of the following consequences, as the Employer may determine on the recommendation of the IC:

- written apology to the Aggrieved Woman;
- warning, reprimand or censure;
- withholding of promotion;
- withholding of pay rise or increments;
- termination from service;
- undergoing a counselling session;
- carrying out community service;
- deduction from salary or wages of such sum as may be determined by the IC under Section 15 of the Act; and
- such other action as may be permissible under the Act or any other law for the time being in force.

15.3 This Clause shall be incorporated as a misconduct clause in every appointment letter issued by the Company after the effective date of this Policy, in the form set out in Part H of the secretarial package.

16. Appeal

Any person aggrieved from the recommendations of the IC (including under Clauses 9, 13 and 14) or from the non-implementation of such recommendations by the Employer, may prefer an appeal to the appropriate court or tribunal in accordance with Section 18 of the Act and Rule 11 of the Rules, within a period of ninety (90) days from the date of the recommendations. The appellate forum shall be the court or tribunal empowered under the service rules applicable to the Respondent, and in the absence of such service rules, as may be provided under applicable law.

17. Confidentiality

17.1 Notwithstanding anything contained in the Right to Information Act, 2005, the contents of the complaint, the identity and addresses of the Aggrieved Woman, Respondent and witnesses, any information relating to conciliation and inquiry proceedings, recommendations of the IC and the action taken by the Employer shall not be published, communicated or made known to the public, press or media in any manner.

17.2 However, information may be disseminated regarding the justice secured to any victim of sexual harassment under the Act, without disclosing the name, address, identity or any other particulars calculated to lead to the identification of the Aggrieved Woman or the witnesses.

17.3 Any person entrusted with the duty to handle or deal with the complaint, inquiry or any recommendations or action to be taken under the Act, who contravenes the provisions of Section 16, shall be liable for penalty in accordance with the service rules applicable, and in the absence of such rules, in the manner prescribed under Rule 12 of the Rules.

18. Awareness, Training and Communication

18.1 The Employer shall cause this Policy to be communicated to all employees and shall display a copy of the Policy along with the workplace display notice (in the form set out in Part E of the secretarial package) at a conspicuous place at every workplace of the Company.

18.2 The Employer shall arrange for awareness workshops at regular intervals, and shall conduct orientation programmes for the members of the IC, and include the subject of sexual harassment prevention in the induction of every new employee.

19. Annual Report and Statutory Disclosures

19.1 The IC shall, in each calendar year, prepare an annual report in the form set out in Part G of the secretarial package and submit the same to the Employer and the District Officer. The annual report shall contain the details specified under Section 21 of the Act and Rule 14 of the Rules.

19.2 The Company shall include in its Board's Report a statement of compliance with the provisions of the Act in the manner required under Section 22 of the Act read with Section 134(3) of the Companies Act, 2013 and Rule 8(5)(x) of the Companies (Accounts) Rules, 2014.

20. Penal Consequences for the Company

In the event the Employer fails to constitute the IC, fails to take action under the Act, or contravenes or attempts to contravene any provision of the Act, the Employer shall be punishable with fine up to INR 50,000 and, on a repeat offence, with twice the said punishment, cancellation of licence or withdrawal or non-renewal or cancellation of registration required for carrying on business or activities, as contemplated under Section 26 of the Act.

21. Amendment and Review

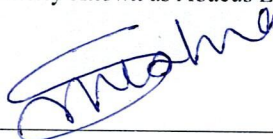
21.1 This Policy shall be reviewed by the Board of Directors of the Company at least once every two (2) years, or earlier upon any amendment to the Act or the Rules, or upon any material change in the organisational structure of the Company.

21.2 Any amendment to this Policy shall be effective only upon approval by the Board of Directors and notification to all employees in the manner set out in Clause 18.

22. Adoption and Effective Date

This Policy has been approved and adopted by the Board of Directors of the Company and shall be effective from the date of this Policy.

For and on behalf of **Abacus Lifestyle Brands Limited**
(Formerly Known as Abacus Lifestyle Brands Private Limited)



Mr. Sunit Kumar Mishra
Managing Director