A. K. CAPITAL SERVICES LTD.

BUILDING BONDS

POLICY ON PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE

Last reviewed/amended by Board of Directors: February 7, 2026

POLICY ON PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE

1. OBJECTIVE OF THE POLICY:

A. K. Capital Services Limited strongly believes in Gender Equality and committed to create an equal employment opportunity. The Company also believes that all the employees of the Company have the right to be treated with dignity and hence the Company is instrumental in creating a healthy working environment that enables employees to work without fear of prejudice and sexual harassment. The Company recognizes that ***Sexual Harassment*** violates fundamental rights of gender equality, right to life and liberty and right to work with human dignity guaranteed by the Constitution of India.

The main objective of this policy is to ensure gender equality and prevent any act of Sexual Harassment and to ensure a congenial environment where employees can work without any inhibition and contribute their best without any fear or favour.

2. APPLICABILITY & SCOPE OF THE POLICY:

The policy shall come into force with immediate effect. This policy is applicable to both female and male employees of A. K. Capital Services Limited and its subsidiary Companies including its group Companies at all locations and to any visitor on our premises or to any client or business associate engaged in any actof sexual harassment. Despite of the fact that the main object of the Company is to ensure gender equality and prevent any kind of sexual harassment, the Company shall abide by **'The Sexual Harassment of Women At Workplace (Prevention, Prohibition and Redressal) Act, 2013'** and rules, notifications prescribed by the Government and any amendments thereof in the said act, rules notifications made by Government from time to time and the same shall be applicable to the Company. In case of any discrepancy between the Policy and the Act, the Act shall prevail.

3. DEFINITION:

a. ***'Aggrieved Person'*** means in relation to a workplace, a person of any age whether employed or not, who alleges to have been subjected to any act of sexual harassment by the respondent.

b. ***'Complaint'*** means a formal complaint made by the aggrieved person against the respondent in written form or through an email.

c. ***'Employees'*** means a person employed at a workplace for any work on regular, temporary, ad hoc or daily wage basis, either directly or through an agent, including a contractor, with or, without the

knowledge of the principal employer, whether for remuneration or not, or working on a voluntary basis or otherwise, whether the terms of employment are express or implied and includes a co- worker, a contract worker, probationer, trainee, apprentice or called by any other such name. It also includes employees on contract, and summer trainee.

d. ***'Internal Committee'*** means an Internal Complaints Committee constituted by the Company.

e. ***'Member'*** means a Member of the Internal Complaints Committee of the Company.

f. ***'Presiding Officer'*** means the Presiding officer of the Internal Complaints Committee of the Company as nominated by the Committee.

g. ***'Respondent'*** means a person against whom the aggrieved person has made a complaint of any act of sexual harassment.

h. ***'Sexual Harassment'*** includes any one or more of the following unwelcome acts or behavior (whether directly or by implication) namely:-

I. Physical contact and advances; or
II. A demand or request for sexual favours; or
III. Making sexually coloured remarks; or
IV. Showing pornography; or
V. Any other unwelcome physical, verbal or non-verbal conduct of sexual nature; or

The following circumstances, among other circumstances, if it occurs or is present in relation to or connected with any act or behavior of sexual harassment may amount to sexual harassment:-

i. Implied or explicit promise of preferential treatment in his/her employment; or
ii. Implied or explicit threat of detrimental treatment in his/her employment; or
iii. Implied or explicit threat about his/her present or future employment status; or
iv. Interference with his/her work or creating an intimidating or offensive or hostile work environment for him/her; or
v. Humiliating treatment likely to affect his/her health or safety.

The following conduct/behavior shall also constitute ***SEXUAL HARASSMENT***:-

1. Unwanted physical conduct including grabbing, brushing, touching, sexual flirtation, molestation, advances or propositions, pin-ups.
2. Sex oriented jokes or references, offensive personal references, demeaning, insulting, intimidating or sexually suggestive comments (oral or written) about an individual's personal appearance.
3. Sending unwelcome communication of sexual nature via electronically transmitted messages such as e-mail, mobile technology, letter etc.
4. Display of offensive or derogatory or sexually suggestive objects, pictures, photos.
5. Any person intrudes in the personal life of any employee.

4. REPONSIBILITY OF EMPLOYEES:

The employees shall be personally responsible to ensure that they maintain the code of conduct as required by the policy. Further, they shall also be responsible to report or Complaint against any acts of sexual harassment as soon as possible to the Presiding Officer (Chairperson) of the ***Internal Complaints Committee***.

5. FILING OF COMPLAINT:

A. The aggrieved person may file a written complaint to the ***Presiding Officer*** (Chairperson) of the Internal Complaints Committee.

B. However, if the aggrieved person is unable to make a complaint on account of his/her physical or mental incapacity a complaint may be filed by-

i. his/ her relative or friend; or
ii. his/her co-worker; or
iii. any person who has knowledge of the incident, with the written consent of the aggrieved person.

C. Where the aggrieved person 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 his/her written consent.

D. Where the aggrieved person is dead, a complaint may be filed by any person who has knowledge of the incident, with the written consent of his/her legal heir.

6. CONSTITUTION OF INTERNAL COMPLAINTS COMMITTEE:

A. The Company shall constitute a Committee to be known as "Internal Complaints Committee" comprising of the following members to consider and redress complaints of Sexual Harassment. Presiding Officer - A woman employed at a senior level in the workplace from amongst the employees
B. Not less than two members from amongst employees who have legal knowledge.
C. Any one Senior Management Personnel of the Company representing the Management of the Company.
D. A person from amongst non-governmental organizations or associations having experience of issues relating to sexual harassment

The present composition of the Internal Complaints Committee is provided in Clause 14 of this Policy.

The Presiding Officer (Chairperson) and Members of the Committee shall be nominated by the Management of the Company, who shall hold office for such period, not exceeding three years, from the date of their nomination by the Management of the Company.

The Committee shall consist of atleast one-half of the total Members so nominated shall be women. The Presiding Officer (Chairperson) of the Internal Complaints Committee shall be Woman.

A quorum of 3 members is required to be present for the proceedings to take place. The quorum shall include the Presiding Officer (Chairperson), atleast two members, one of whom shall be a woman.

Apart from meeting to give effect to the proceedings, the Members of the Committee shall also meet once in every quarter to review the functioning of the Committee.

The Committee shall be liable to report to the Board of Directors of the Company about the Complaints received, Resolved and Pending to be resolved along with disciplinary actions recommended by the Committee to the Management at the end of every quarter. The Board of Directors of the Company shall review and note the same in the Board Meeting.

The Committee shall prepare an annual report in each calendar year the format as prescribed in **Annexure-I** of the Policy and the same shall be submitted to the Management of the Company. The Management of the Company shall be responsible for forwarding the report to the District officer appointed in this regards.

The Company shall in its Annual Report disclose the number of sexual harassment cases filed, if any and their disposal in each calendar year. The Company shall take appropriate measures to display this Policy on the official website of the Company.

The Presiding Officer (Chairperson) or any Member of the Internal Committee shall be removed from the Committee, if:-

a. Has been convicted for an offence or an inquiry into an offence under any law for the time being in force is pending against him/her; or
b. He/she has been found guilty in any disciplinary proceedings or a disciplinary proceeding is pending against him/her; or
c. Has so abused his position as to render his/her continuance in office prejudicial to the public interest,

And such a vacancy created or any casual vacancy shall be filled by fresh nomination as per the requirement of this policy.

7. <u>REDRESSAL AND INQUIRY MECHANISM:</u>

a. Any person aggrieved for being sexually harassed, either directly or indirectly shall make a formal complaint against the respondent, which may be in written form or through an email to the Presiding Officer (Chairperson) of the Internal Complaints Committee within a period of three months from the date of incident or in case of series of incidents, within a period of three months from the date of the last incident

b. The Presiding Officer (Chairperson) shall determine whether complaint falls under the purview of Sexual Harassment. If the complaint does not mean an offence of Sexual Harassment, the same would be dropped after recording the reasons thereof and intimated to the complainant. If the complaint falls under the purview of Sexual harassment, than a copy of the complaint along with the supporting documents, if any shall be sent to the respondent within seven working days from the date of receipt of complaint by the Presiding Officer.

c. The respondent shall file his/her reply to the complaint within ten working days from the date of receipt of such complaint by the respondent.

d. The Presiding Officer (Chairperson) shall hold a meeting of the Committee and shall give both the parties an opportunity of being heard. Both the parties at their discretion may tender documentary evidences, oral or written material, etc. to substantiate their point.

e. If the Complainant does not wish to depose personally due to embarrassment of narration of event, a lady officer for lady employees involved and a male officer for male employees, involved shall meet and record the statement.

f. The Committee shall complete the inquiry within three months from the date of receipt of complaint. On completion of an inquiry, the Committee shall provide a report of its findings to the employer within ten days from the date of completion of inquiry and such report shall be made available to the concerned parties.

g. The respondent, if found guilty shall be liable to disciplinary action as recommended by the Committee which may go upto termination or suspension from the work.

h. The Committee shall not disclose the identity and address of the aggrieved person and any information relating to complaint and action taken by the Management of the Company to public, press and media.

i. In case the complaint is found to be false, the Complainant shall, if deemed fit, be liable for appropriate disciplinary action as recommended Internal Complaints Committee to the Management.

8. POSSIBLE DISIPLINARY ACTIONS:

The Committee may recommend any of the following disciplinary actions to the Management of the Company:-

- A letter of warning that will be placed in the personal file of the harasser.
- Immediate transfer or suspension without pay or both.
- Fine equivalent to 2-4 months' salary that can be credited to a fund created to be utilized for the welfare of the employees.
- Stoppage of increment with or without cumulative effect.
- Reduction in rank.
- Termination/dismissal from the services of the Company.
- Filing a complaint in the relevant police station or court.
- Any other disciplinary action as may deem fit.

9. THIRD PARTY HARASSMENT:

Where sexual harassment occurs as a result of an act or omission by any third party or outsider, Company will take all steps necessary and reasonable to assist the affected person in terms of support and preventive action.

10. ROLES AND RESPONSIBILITIES:

Internal Complaints Committee:-

- The Committee shall investigate every formal complaint received from the aggrieved person.
- Recommend the Management of the Company necessary disciplinary actions to be taken against the accused person.
- Recommend the Management of the Company regarding the necessary programs, seminar, training to be conducted to create awareness among the employees.
- Documentation of formal complaints received along with supporting, documents of proceedings etc.
- To maintain register of complaints received, resolved and pending in details along with description either in physical form or through electronic mode.
- To prepare minutes of every meeting of the Committee.

Management of the Company:

- The Management of the Company shall be responsible for effective and prompt implementation of this policy.
- It shall be the duty of the Management of the Company to ensure that a disciplinary action as recommended by the Committee is promptly implemented against the accused.
- Shall take all necessary steps to create awareness against sexual harassment at workplace by conducting programs, seminars, training etc. as recommended by the Committee.
- Shall widely publicize that sexual harassment is a crime and shall not be tolerated.
- Ensure filing of annual report on sexual harassment in prescribed format to the District officer.
- To display guidelines at workplace to create awareness against Sexual Harassment.

Employees

- Abstain from committing any act of sexual harassment at the workplace.
- Report incidents of sexual harassment without any fear.
- Co-operate with the Committee and Management of the Company during inquiry.
- Create conducive environment for co-workers at workplace.
- Abide by the guidelines set out in this Policy and by the applicable Act.

Human Resource Department

- Conduct necessary programs, seminars, trainings etc. in consultation with the Committee and the Management of the Company.
- Ensure that the Policy is communicated to all the employees of the Company.

- Clarify any doubts or difficulties arising in the Policy.
- Ensure availability of appropriate medications and hospitalization facility in case of any emergency arising out of injury caused due to sexual harassment.

11. PROHIBITION OF VICTIMISATION:

No person shall be victimized for anything said or done in relation to any complaints or proceeding under this act. The Company shall ensure that no employee who brings forward a harassment concern be subjected to any form of reprisal. However, any employee abusing the said protection under this policy shall be subject to disciplinary action by the Management of the Company.

12. CONFIDENTIALITY:

The Company will maintain confidentiality throughout the proceedings of the case of sexual harassment in order to protect the interest of victim, the witnesses and the person who reports the case of sexual harassment. The identity of the victim or the incident or the action taken against the accused will not be disclosed by the Company in any form. Further, it shall be the duty of the Company to keep all the documents, minutes, records etc. of the case confidential, provided that nothing shall apply in case the appropriate Government Authority or the Court of Justice asks for such documents, minutes, records etc.

13. POWER TO AMEND THE POLICY:

The Company reserves the right to amend the Policy. The Management shall have the right to make any addition or deletion or to insert new clause in the Policy, with prior consultation of the Committee. However, the amendments so made shall not be contrary to any act, rules, regulation, circular or notification issued by the Government in this behalf. The amendments shall also be published on the official website of the Company.

14. INTERNAL COMPLAINTS COMMITTEE-CONTACT DETAILS:

In case of any grievances regarding sexual harassment the employees may contact the following Members of Internal Complaints Committee of the Company:

Name	Designation	Address	Contact Deatails (Email/mobile no.)
Ms. Ridhima Bhatnagar	Presiding Officer	603, 6th Floor, Windsor, Off CST Road, Kalina, Santacruz (East), Mumbai – 400 098	ridhima.bhatnagar@akgroup.co.in
Ms. Savita Jain	Member	603, 6th Floor, Windsor, Off CST Road, Kalina, Santacruz (East), Mumbai – 400 098	savita.jain@akgroup.co.in
Mr. Viral Mayani	Member	603, 6th Floor, Windsor, Off CST Road, Kalina, Santacruz (East), Mumbai – 400 098	viral.mayani@akgroup.co.in
Ms. Sejal Narendra Vakharia	External Member	502, Bright, City of Joy, ACC Cement Road, Mulund West, Mumbai - 400080	cssejal1986@yahoo.com

Note: *Members of the Committee are appointed for three years tenure, fresh appointment of members shall be made after every three years.*

CHECK LIST / FORMAT FOR REPORTING FINDINGS

Sr. No	Particulars	Remarks/Findings
1.	DATE OF RECEIPT OF COMPLAINT	
2.	NAME / CONTACT DETAILS OF COMPLAINANT/VICTIM (S)	
3.	DATE / LOCATION OF INCIDENT	
4.	BRIEF DESCRIPTION OF COMPLAINT (CAN ENCLOSE THE COMPLAINT DOCUMENT)	
5.	NAME / CONTACT DETAILS OF ALLEGED HARASSER (S)	
6.	INVESTIGATION COMMITTEE MEMBERS (S)	
7.	DATE (S) OF INVESTIGATION – ENTER BEGINNING AND CLOSE DATES	
8.	DOCUMENTS REFERRED / VERIFIED / COLLECTED / ENCLOSED	1. STATEMENT FROM VICTIM 2. STATEMENT FROM WITNESSES, IF ANY 3. STATEMENT FROM HARASSER(S) 4. ANY OTHER CIRCUMSTANTIAL EVIDENCE
9.	ANALYSIS / OBSERVATIONS OF COMMITTEE	
10.	CONCLUSION	
11.	RECOMMENDATION OF COMMITTEE	

Place:

Date:

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Name / Designation and Signature of Committee Members

ANNEXURE-I

ANNUAL REPORT ON SEXUAL HARASSMENT CASES FOR YEAR ……

No. of complaints received	No. of complaints disposed off	No. of cases pending for more than 90 days	No. of workshops or awareness program conducted	Nature of action taken by the employer

For _____

Director

Date:

Place:

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