

Ref: HR/Compliance/POSH/2026

Date:18.2.2026

DECLARATION OF AMENDMENT IN POSH POLICY

This is to formally declare that the Prevention of Sexual Harassment (POSH) Policy of the Company has been reviewed and amended, and the revised version has been approved on 12th February 2026.

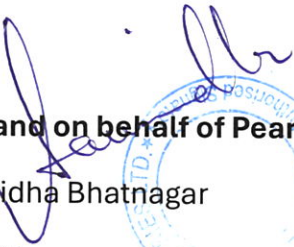
The amended POSH Policy shall come into immediate effect and shall remain valid and enforceable until further amendment, modification, or revision is approved by the Management/Board, as applicable.

All employees, contractual staff, trainees, consultants, and stakeholders are hereby notified that they are required to adhere to the provisions of the revised POSH Policy. The updated policy supersedes any previous versions or communications issued in this regard.

The revised POSH Policy will be:

- Circulated to all employees via official communication channels;
- Made accessible on the Company's internal systems / website, as applicable; and
- Implemented in accordance with the applicable provisions of the POSH Act, 2013 and related rules.

This declaration is issued for information and compliance.


For and on behalf of Pearl Global Industries Limited

Samidha Bhatnagar

CHRO

Prevention of Sexual Harassment Policy
[Under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013]

CONTENT

1. INTRODUCTION
2. MEANINGS
3. SCOPE
4. ROLES & RESPONSIBILITIES
5. PROCEDURE
6. REDRESSAL MECHANISM
7. DISCIPLINARY ACTION
8. PROCEDURE FOR DETERMINING COMPENSATION
9. FALSE ACCUSATIONS
10. PROCEDURE FOR AN APPEAL
11. CONFIDENTIALITY
12. REVIEW & AMENDMENT
13. ANNEXURE 1.1 – NAMES AND CONTACT DETAILS OF MEMBERS OF INTERNAL COMMITTEE

1. INTRODUCTION

- 1.1. The Company is committed to ensuring a safe work environment that is free from any Sexual Harassment.
- 1.2. This Prevention of Sexual Harassment Policy ('POSH Policy') has been framed in accordance with the provisions of the 'Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013' and rules framed thereunder ('Act').

2. MEANINGS

- 2.1. Definitions. The following capitalized words shall, unless not applicable to the context or meaning thereof, have the following meanings:

'Act' shall mean the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, as may be amended or re-enacted from time to time.

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

- a) Any unwelcome sexually determined behavior, or pattern of conduct, that would cause discomfort and/or humiliate a person at whom the behavior or conduct was directed namely:
 - i. Physical contact and advances.
 - ii. Demand or request for sexual favors.
 - iii. Sexually colored remarks or remarks of a sexual nature about a person's clothing or body.
 - iv. Showing pornography, making or posting sexual pranks, sexual teasing, sexual jokes, sexually demeaning or offensive pictures, cartoons or other materials through email, SMS, MMS etc.
 - v. Repeatedly asking to socialize during off-duty hours or continued expressions of sexual interest against a person's wishes.

- vi. Giving gifts or leaving objects that are sexually suggestive;
- vii. Eve teasing, innuendos and taunts, physical confinement against one's will or any such act likely to intrude upon one's privacy;
- viii. Persistent watching, following, contacting of a person; and
- ix. Any other unwelcome physical, verbal or non-verbal conduct of sexual nature.

b) The following circumstances if it occurs or is present in relation to any sexually determined act or behaviour 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 the present or future employment status.
- Interference with the person's work or creating an intimidating or offensive or hostile work environment; or
- Humiliating treatment likely to affect her health or safety.

The reasonable person standard is used to determine whether or not the conduct was offensive and what a reasonable person would have done. Further, it is important to note that whether harassment has occurred or not, does not depend on the intention of the people but on the experience of the aggrieved woman.

'Aggrieved Woman' shall mean, in relation to 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.

'Board of Directors' shall mean the board of directors of the Company.

'Company' shall mean Pearl Global Industries Limited.

'Complainant' shall mean an Aggrieved Woman, or a person having knowledge of the incident and consent of the Aggrieved Woman to file a complaint, or the legal heir of a deceased Aggrieved Woman, or any other person permitted to file a complaint under the Act.

'Employee' shall have the same meaning as defined under the Act, which at the time of preparing this POSH Policy, has been defined as: -

A person employed by the Company for any work on regular, temporary, *ad hoc*, or daily wages basis, either directly or through an agent, including a contractor, with or, without the knowledge of the Company, 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.

'Employer' shall mean: -

- i) any person responsible for the management, supervision, and control of the Company;
- ii) in relation to the Company, the person discharging contractual obligations with respect to the Employees.

Explanation- For the purpose of the definition of Employer, 'management' shall include the person or board or committee responsible for formulation and administration of policies for the Company.

'Internal Committee' shall mean a committee constituted by the Company in accordance with this POSH Policy.

'Presiding Officer' shall mean the presiding officer of the Internal Committee, appointed by the Company, pursuant to provisions of the Act.

'Respondent' shall mean a person against whom the Aggrieved Woman or the Complainant has made a complaint.

'Rules' shall mean Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Rules, 2013, as may be amended or re-enacted from time to time.

'Workplace' shall include any department, organisation, undertaking, establishment, enterprise, institution, office, or branch unit of the Company. It shall also include any place visited by the Employee, arising out of or during the course of employment, including transportation provided by the Company for undertaking such journey.

All terms used in the POSH Policy but not defined hereinabove shall have the meanings ascribed to them under the Act or the Global COBE. While the Company shall endeavour that the POSH Policy remains updated at all times, in the event, any expression defined under this POSH Policy is modified pursuant to the Act, such modifications shall automatically apply to such expression.

3. SCOPE

- 3.1. The POSH Policy covers all Employees and lays down the procedure that women Employees shall adopt for redressal of any complaint in relation to Sexual Harassment. The Company has multiple offices and administrative units which are located at different locations within India, and an Internal Committee will be constituted at each such administrative units and offices. Each such Internal Committee shall have same rights and responsibility as per POSH act.
- 3.2. Provisions of this POSH Policy, prohibiting certain behaviours, also extend to persons who are on Company premises or on any other property where the Company conducts its business.
- 3.3. Local country laws will take precedence over this POSH Policy, in other geographies, where applicable.
- 3.4. The Internal Committee shall at all times conduct itself and comply with all provisions of the Act.

4. ROLES & RESPONSIBILITIES

4.1 Responsibilities of Individual: It is the responsibility of all to respect the rights of others and to never encourage harassment. It can be done by:

- a. Refusing to participate in any activity which constitutes harassment
- b. Supporting the person to reject unwelcome behavior
- c. Acting as a witness if the person being harassed decides to lodge a complaint

All are encouraged to advise others of behavior that is unwelcome. Often, some behaviors are not intentional. While this does not make it acceptable, it does give the person behaving inappropriately, the opportunity to modify or stop their offensive behavior.

4.2. Responsibilities of Managers: All managers at Pearl global Industries Limited must ensure that nobody is subject to harassment and there is equal treatment. They must also ensure that all employees understand that harassment will not be tolerated; that complaints will be taken seriously; and that the complainant, respondent/s, or witnesses are not victimized in any way.

5. PROCEDURE

- 5.1 An Aggrieved Woman seeking redressal in relation to Sexual Harassment, is required to file a complaint, in writing, with the Internal Committee.
- 5.2 The Internal Committee shall allow complaints to be filed by the Aggrieved Woman's legal heir or such other person as prescribed by the Act or the Rules, on her behalf, if she is unable to make a complaint on account of her physical or mental incapacity, death, or any other reason.
- 5.3 Internal Committee.
 - i. The Company shall constitute an Internal Committee at all of its administrative units or offices which may be located in different places.

- ii. Each Internal Committee shall consist of the following members who shall be nominated by the Company: -
 - (i) a Presiding Officer, who shall be a woman employed at a senior level in the Company from amongst the Employees. In case a senior level woman employee is not available in an office location or in an administrative unit, the Presiding Officer will be nominated from other offices or administrative units of the Company;
 - (ii) not less than two (2) members from amongst the Employees, preferably committed to the cause of women or who have had experience in social work or have legal knowledge; and
 - (iii) one (1) member from amongst non-governmental organisations or associations committed to the cause of women or a person familiar with issues relating to Sexual Harassment.
- iii. At least one-half (1/2) of the total members nominated as members of the Internal Committee shall be women.
- iv. The Presiding Officer and each member of an Internal Committee shall hold office for such period, not exceeding three (3) years, from the date of their nomination as may be specified by the Employer.
- v. The members of the Internal Committee will be provided with necessary training to handle issues effectively and with the required sensitivity and concern, from time to time.
- vi. The names and contact details of members constituting the Internal Committee at the registered office of the Company are set forth in 'Annexure 1.1.'

6. REDRESSAL MECHANISM

- a. The Complainant seeking redressal from Sexual Harassment is required to file a complaint in accordance with the POSH Policy within a period of three (3) months from the date of occurrence of the incident and in case of a series of incidents, within a period of three (3) months from the date of occurrence of the

last incident. The Internal Committee may, for the reasons to be recorded in writing, extend the time limit of three (3) months, if it is satisfied that the circumstances were such that they prevented the Complainant from filing a complaint within the said period.

- b. The Internal Committee on receipt of such written complaint, may, if required, ask the Aggrieved Woman to furnish additional information about the alleged Sexual Harassment.
- c. In case the complaint cannot be made in writing, the Presiding Officer or any other member of the Internal Committee shall render all reasonable assistance to the Aggrieved Woman to enable her to make the complaint in writing.
- d. Anonymous complaints alleging Sexual Harassment shall not be entertained as they will not allow the Presiding Officer or the Internal Committee to make contact with the Aggrieved Woman and/or take the matter forward.
- e. The Complainant shall make a complaint to the Internal Committee in the manner given below: -
 - i. Six (6) copies of the complaint along with supporting documents and names and address of witnesses (if any) shall be sent to the Internal Committee. The same may also be emailed at [insert: corporatelC@pearlglobal.com].
 - ii. On receipt of such complaint, Internal Committee shall provide a copy along with supporting documents of the complaint to the Respondent within seven (7) working days.
 - iii. The Respondent shall file a reply within ten (10) working days of receipt of the complaint along with list of documents, names, and addresses of witnesses (if any).
 - iv. The Internal Committee shall investigate in detail into the matter of the complaint. The Internal Committee shall have the right to call the Respondent or any other witnesses as and when necessary.
 - v. During the inquiry process, the Complainant and the Respondent shall refrain from any form of threat, intimidation or influencing of witnesses.

- vi. During the inquiry, the Internal Committee shall ensure that it gives both parties, the Aggrieved Woman as well as the Respondent, the right to be heard and present their case.
- vii. The Internal Committee shall ensure confidentiality during the entire process and ensure that sufficient care is taken to avoid any retaliation against the Complainant, the Respondent, or the witnesses.
- viii. The Internal Complaint Committee shall have the right to terminate the inquiry or give an ex-parte decision on the complaint, if the Respondent or the Complainant remain absent for three (3) consecutive hearings, without sufficient cause, provided that such termination or ex-parte decision may not be passed without giving a notice in writing, fifteen (15) days in advance, to the parties concerned.
- ix. The Internal Committee must complete its investigation within a period of ninety (90) days.
- x. The parties shall not be allowed to bring any legal practitioner to represent them in their case at any stage of the proceedings before the Internal Committee.
- xi. For conducting the inquiry, the quorum of the Internal Committee shall be of three (3) members including the Presiding Officer.
- f. The Internal Committee shall follow principles of natural justice while handling such complaints.
- g. Conciliation.
 - i. Prior to initiating an inquiry, the Internal Committee may, at the request of the Complainant, take steps to settle the matter between the Complainant and the Respondent through conciliation, provided that no monetary settlement will be made the basis of such conciliation. Such settlement could include an apology from the Respondent, the Respondent agreeing to gender sensitization and related training, or any other settlement agreement arrived at. In case a settlement has been arrived at, the Internal Committee shall record the settlement so arrived at and forward the same to the Company to act as specified in the recommendations of the Internal Committee.

- ii. The Internal Committee shall provide copies of the settlement as recorded to the Complainant and the Respondent. Upon a conciliation being reached, the Internal Committee would not be required to conduct any further inquiry.
- h. The Internal Committee may, during such investigation, exercise the power of a civil court, vested in it, in respect of: -
 - i. Summoning and enforcing the attendance of any person and examining them under oath;
 - ii. Requiring discovery and production of documents; and
 - iii. Any other prescribed matter.
- i. During the pendency of an inquiry, on a written request made by the Complainant, the Internal Committee may recommend the following actions to be taken: -
 - i. Transfer the Aggrieved Woman or the Respondent to any other workplace.
 - ii. Grant leave to the Aggrieved Woman for up to a period of three months.
 - iii. Grant such other relief to the Aggrieved Woman as may be prescribed under applicable law.
 - iv. Restrain the Respondent from reporting on the work performance of the Aggrieved Woman or writing her confidential report and assign the same to another officer.
 - v. The leave granted to the Aggrieved Woman shall be in addition to the leaves he is otherwise entitled to.
 - vi. Within sixty (60) days of receiving a recommendation from the Internal Committee, the Company shall implement the recommendations and send a report of such implementation to the Internal Committee.

7. DISCIPLINARY ACTION

- a. On the completion of an inquiry, the Internal Committee shall provide a written report of its findings to the Company within a period of ten (10) days from the

date of completion of the inquiry and such report shall be made available to the concerned parties.

- b. In the event the Internal Committee arrives at the conclusion that the allegation against the Respondent has not been proved, it shall recommend to the Company that no action is required to be taken in the matter.
- c. In the event the Internal Committee arrives at the conclusion that the allegation against the Respondent has been proved, possible Disciplinary Action will be in direct proportion to the seriousness of the offence. It could range from: -
 - i. A letter of warning that will be placed in the personal file for an offence that is deemed minor by the Internal Committee such as offensive behaviour that is verbal, graphic or through gesticulation.
 - ii. Immediate transfer or suspension without pay for a complaint of Sexual Harassment that is written or if more than one complaint is lodged against a single person for a minor offence.
 - iii. Dismissal of the Respondent will be invited if the offence is serious enough such as in the case of emotional and physical Sexual Harassment.
 - iv. When there are complaints punishable under the Indian Penal Code, the Company shall take action in accordance with the Act and provide assistance to the Aggrieved Woman, if she so desires, to lodge the complaint with the police and other appropriate authorities.
 - v. Deduction of such sum from the salary or wages of the Respondent, as the Internal Committee consider appropriate. Such sum may be paid to the Aggrieved Woman or to her legal heirs. In case the Company is unable to make deductions from the salary of the Respondent due to his being absent from duty or cessation of employment, it may direct the Respondent to pay such sum to the Complainant. In case the Respondent fails to pay the sum referred above, the Internal Committee may forward the order for recovery of the sum as an arrear of land revenue to the concerned district officer.
- d. The Company shall act upon the recommendation given by the Internal Committee within sixty (60) days of receipt of the recommendation.

8. PROCEDURE FOR DETERMINING COMPENSATION

- a. The Internal Committee may consider various factors as required under the law for the purpose of determining the sums to be paid to the Aggrieved Woman and shall have regard to the following:
 - i. The mental trauma, pain, suffering, and emotional distress caused to the Aggrieved Woman.
 - ii. The loss in the career opportunity due to the incident of Sexual Harassment.
 - iii. Medical expenses incurred by the victim for physical or psychiatric treatment.
 - iv. The income and financial status of the Respondent.
 - v. Feasibility of such payment in lump sum or in instalments.

9. FALSE ACCUSATIONS

- a. The complaint of Sexual Harassment made by an Aggrieved Woman shall be taken up with utmost seriousness by Company. However, there shall be zero tolerance for any false accusations.
- b. If the Internal Committee concludes that allegations were made with a malicious intent or the Complainant produced false, forged, or misleading documents during the course of the inquiry, the Internal Committee may recommend action to be taken against the Complainant, including termination of service. In such a case, malicious intent must be established after an inquiry and before any action is recommended. A mere inability to substantiate a complaint or provide adequate proof would not attract action as provided herein. A similar recommendation for taking action would be recommended against any witness whom the Internal Committee concludes gave false evidence, produced forged or misleading documents.
- c. This provision is not intended to discourage Aggrieved Women from coming forward with complaints. The Company recognises and expects that some

claims may be difficult to prove or support. These types of complaints will not be considered false accusations.

10. PROCEDURE FOR AN APPEAL

- a. In the event any person is aggrieved with the recommendations made by the Internal Committee or non-implementation of such recommendations, such person may appeal to the appropriate authority, as specified by law, within a period of ninety (90) days of the recommendations.

11. CONFIDENTIALITY

- a. The strictest confidentiality will be observed, therefore restricting all information generated to the smallest possible group. The process of inquiry will be as brief and quick as possible without violating principles of natural justice. Any attempt by the members of the Internal Committee or the witnesses or any other persons involved in the inquiry to discuss or disclose information to anyone except those directly involved with the complaint will be treated with Disciplinary Action.
- b. The contents of the complaint containing the identity and addresses of the Complainant, Respondent and witnesses, any information relating to conciliation and inquiry proceedings, recommendations of the Internal Committee and the action taken against the Respondent (if any), shall not be published, communicated, or made known to the public, press and media in any manner. If the same is violated by any person, such person shall be liable for penalty in accordance with the provisions of the service rules applicable to the said person, or in absence of such service rules, in such manner as may be prescribed by applicable law.
- c. However, information may be disseminated regarding the justice secured to any victim without disclosing the name, address, identity, or any other particulars which may lead to the identification of the Complainant and/or witnesses.

12. REVIEW AND AMENDMENT

- a. Review and Amendment. The POSH Policy is approved and issued by the Board of Directors. It is subject to periodic review to determine whether any revisions may be required due to changes in the law or regulations. Any changes to the POSH Policy must be approved by the Board of Directors.
- b. In case of any inconsistency/contradiction between the POSH Policy and the Act, the provisions of the Act shall prevail.

ANNEXURE 1.1 NAMES AND CONTACT DETAILS OF MEMBERS OF INTERNAL COMMITTEE AT CORORATE OFFICE

External Member

Sonali Mangal
NGO Member (POSHCA)
M: 9990906123
sonali.mangal@poshca.in



Member

Shipra Narula
SVP-Key Accounts
M: 9811403142
shipra.narula@pearlglobal.com



Presiding officer

Shilpa Saraf
Company Secretary
M: 8826344880
Shilpa.saraf@pearlglobal.com



Member

Shveta Behal
DMM-Merchandising
M: 9818500507
shveta.behal@pearlglobal.com



Member

Sneha Mahendru
VP- Design & Marketing
M: 9582060966
sneha.mahendru@pearlglobal.com



Member

Dushyant Singh
AVP- Compliance
M: 9911733193
dushyant.singh@pearlglobal.com



Member

Shishir Gahoi
AVP- Finance & Accounts
M: 99854 50022
shishir.gahoi@pearlglobal.com