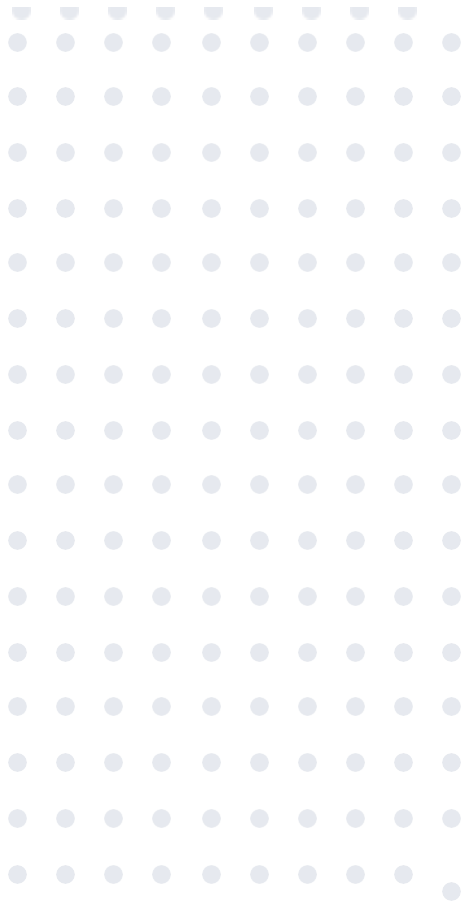




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Prevention of Sexual Harassment at the Workplace Policy

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1. BACKGROUND:

- 1.1 Eternal and its subsidiaries, affiliates, and group companies (hereby referred to as "the **Company**") have zero tolerance for Sexual Harassment at the workplace. Our aim is to create a comfortable environment that encourages the growth and development of all our people, and we strongly believe that having a secure and fearless work environment at the Company is pivotal to our success as an organization.
- 1.2 We encourage harmonious work relations, based on mutual trust and respect between all employees. Discrimination and harassment of any type is strictly prohibited. The Company wishes to promote and maintain this culture to ensure that employees do not engage in practices that are abusive in any form or manner whatsoever.
- 1.3 Eternal strictly prohibits Sexual Harassment in any form at its workplaces and will take necessary actions to address any violations of this policy. The prevention, prohibition, and redressal of Sexual Harassment is a priority, in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013 (the "**SHW Act**") and rules thereunder. This Prevention of Sexual Harassment Policy (this "**Policy**") has been formed to prohibit, prevent, and deter the commission of acts of Sexual Harassment at the Workplace and to provide the procedure for the redressal of complaints pertaining to Sexual Harassment.

2. SCOPE & APPLICABILITY:

- 2.1 This global Policy applies to all entities of Eternal, Employees of Eternal and its subsidiaries, affiliates, group companies, and contractual staff. It also applies to any visitors, suppliers, customers, or business associates who visit the Workplace or interact with Employees of Eternal during or arising out of the course of work or employment ("**Third Parties**"). Employees and Third Parties may report instances of Sexual Harassment carried out by employees of other companies/entities or Third Parties under this Policy.
- 2.2 This Policy is issued under the Company's Code of Conduct and also complies with the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 ("**SHW Act**") and its rules.
- 2.3 For the purposes of this Policy, the term "**Employees**" shall include all permanent and temporary employees, probationers, and people hired "on an ad hoc or daily wage basis"—irrespective of gender identity, permanent or temporary status, full-time or part-time status, etc., whether or not they may be paid any remuneration—and includes but may not be limited to trainees/interns, contractors, or "with or without the knowledge of the principal employer," volunteers, consultants, seconded staff, or vendors/service providers/consultants working/coming into contact with the Workplace. For abundant caution, this Policy shall also extend to any persons engaged through digital platforms, intermediaries, or gig arrangements, where the interaction arises out of or in connection with the Company's work or workplace. References to 'employee' under this Policy shall, where relevant, be read harmoniously with the terms 'worker' or 'person employed' as defined under applicable labour codes.
- 2.4 Sexual Harassment of women is unlawful and constitutes **misconduct** under Indian law and

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under Eternal's service rules. Complaints of Sexual Harassment made by a woman or a trans woman ("**Aggrieved Woman**") to the Internal Committee will be addressed as per the Prevention of Sexual Harassment of Women at the Workplace Policy applicable to the entity that constitutes the Aggrieved Woman's Workplace, this Policy, and the SHW Act.

- 2.5 Individuals not covered under the SHW Act (such as men, transmen, or non-binary persons) may also raise complaints under this Policy, and these will be addressed as per the process outlined here.
- 2.6 This Policy covers misconduct occurring on Company premises and all work-related interactions, including travel, third-party locations, off-sites, and public venues. Including those in a Work Related Situation.
- 2.7 Eternal maintains a zero-tolerance stance towards Sexual Harassment by employees, clients, suppliers, or any business associates in a Workplace setting. For the purpose of this policy, "**Workplace**" includes:
- a. All business locations/offices of the Company;
 - b. All the Company held/ sponsored parties, social occasions and gatherings;
 - c. Any external location visited by the employees arising out of or during the course of their employment with the Company such as but not limited to, business locations of other companies/entities, guesthouses and residences, while in transit, etc.;
 - d. Any mode of transport provided by the Company or otherwise for undertaking a journey to and from the aforementioned locations;
 - e. The workplace referred to in this Policy also includes the notional extended workplace during work from home and can also include cyberspace and social media as well as electronic communication between persons covered under this Policy which may have work-related consequences; and
 - f. When employees find themselves in a "work-related situation."
A "**Work-Related Situation**" refers to any context in which Employees are engaged in activities connected with the Company. This includes, without limitation:
 - In a virtual or online environment (including video/teleconference calls, email, messaging platforms, collaboration tools, social media, the metaverse, or similar virtual settings), whether accessed through a computer, laptop, tablet, phone, headset, or any other device.
 - At social gatherings involving colleagues or other work-related contacts (including client hospitality, networking events, or informal team meetups).
 - At training programs or workshops (including those held at external institutions or facilities).
 - At corporate or industry events (whether or not organized by the Company) where attendance is in the capacity of being an Employee or representative of the Company.
 - At events personally organized by Company Employees, clients, or partners where attendance includes or relates to professional relationships.
 - In any public situation where persons are identifiable as, or reasonably known to be, employees of the Company.

3. WHAT AMOUNTS TO SEXUAL HARASSMENT:

- 3.1 **Sexual Harassment** includes any one or more of the following unwelcome acts or behaviors (whether directly or by implication), namely:
- Physical contact and advances; or
 - A demand or request for sexual favors; or

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- Making sexually colored remarks; or
- Showing pornography; or
- Any other unwelcome physical, verbal, or non-verbal conduct of a sexual nature.

3.2 The following circumstances, among other circumstances, if they occur or is present in relation to or connected with any act or behavior of Sexual Harassment, may also be 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;
- Interference with work or creating an intimidating or offensive or hostile work environment; or
- Humiliating treatment is likely to affect health or safety.

Important Note: *It is the impact or effect of the behavior of the recipient and not the intent of the offender that is critical in an assessment of such issues/cases.*

3.3 The following are common examples of behaviors that can be Sexual Harassment. This list is not exhaustive and is intended for illustrative purposes.

1. Physical behavior:

- Touching, patting, pinching, brushing against someone, hugging, or blocking their way.
- Standing too close or repeatedly finding excuses for physical contact.
- Taking or sharing photos, videos, screenshots, or recordings of a person.

2. Verbal behaviour (in person or through calls/messages):

- Jokes, comments, statements, stories, or repeated conversations that may pertain to the act of sexual intimacy or intercourse.
- Making flirtatious or suggestive comments during work interactions.
- Asking someone out or taunting them when they ignore or show disinterest.
- Initiating and conducting a romantic or sexual conversation.
- Remarks about a person's body, clothing, appearance, sex, gender identity, or sexual orientation that may be offensive or inappropriate for a workplace setting.
- Intrusive personal questions about relationships, private life, or sexual activity.
- Circulating rumors or gossip about someone's personal life or sexual reputation.

3. Non-verbal behaviour:

- Staring, leering, or making sexual gestures.
- Sending or displaying sexually suggestive images, videos, GIFs, memes, emojis, or reactions.

4. Misuse of managerial or supervisory position:

- Sexual Harassment includes any behaviour where a manager, supervisor, lead, or person with influence:
- Requests, hints at, or demands sexual or personal favors.
- Suggests that ratings, promotions, opportunities, leave approvals, assignments, job security, or favorable treatment depend on agreeing to personal or sexual conduct (quid pro quo).
- Uses authority to pressure, influence, or unsettle an employee into a personal, romantic, or sexual dynamic.

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- Retaliates, intimidates, or creates a hostile environment when non-compliant/refused an advance or reported inappropriate behaviour.

3.4 What Does Not Amount to Sexual Harassment:

- If the interactions between the individuals are consensual, welcome, appreciated, and/or reciprocated and within professional norms and the Company's Code of Conduct, it may not amount to Sexual Harassment. Any welcome behavior that is based on mutual attraction, respect, and/or friendship is not Sexual Harassment. However, even in the case of formerly welcome behavior, once unwelcomeness or discomfort is expressed, the same behavior may amount to Sexual Harassment.
- Moreover, the Company requires that any romantic relationships between co-workers who are in any manner senior/subordinate to each other in the workplace should be disclosed at the first possible instance to their concerned People team representative. The onus of such disclosure shall lie upon the person who is professionally senior amongst the persons in the relationship. All such disclosures shall be held in the strictest of confidence and shall only be disclosed to the Internal Committee for the purposes of an ongoing inquiry, when called upon. In the absence of disclosure, all such relationships may be considered as conflict of interest, and where a complaint is made alleging that the relationship was entered into under duress, the same may be presumed.

4. GRIEVANCE REDRESSAL:

- 4.1 Any grievance of Sexual Harassment against any Employee or Third Party may be made in writing to the Company by any Employee or Third Party ("**Complaint**"). Such Complaints may be sent to speakup@eternal.com. Once a Complaint is received, the concerned committee shall take up the matter for prompt redressal.
- 4.2 Where the person making the Complaint is an Aggrieved Woman (i.e., a woman or a transwoman), the Internal Committee shall take up the matter for redressal. The Internal Committee, or "IC," is a committee constituted under Section 4 of the SHW Act for timely and impartial resolution to complaints of Sexual Harassment of women at any Workplace of the Company. Every administrative unit of the Company has an IC constituted. The ICs shall be constituted as follows:
- Each IC will be chaired by a senior woman member called the Presiding Officer.
 - In addition to the Presiding Officer, the members of the IC will include at least two (2) members having experience dealing with issues relating to Sexual Harassment that impact all genders / social work / legal knowledge.
 - At least one half of the IC shall be comprised of women members; and
 - Every IC shall have an external member, who is qualified to act as such under the SHW Act or Rules.

(Important Note: Details of members of the IC's of the Company are displayed in a prominent and conspicuous location in the office premises of the Company.)

- 4.3 All complaints made by Aggrieved Women of Sexual Harassment to the IC in the manner provided herein and pursuant to the SHW Act shall be addressed and dealt with in accordance with this Policy, the Policy of Sexual Harassment of Women at the Workplace, and the SHW Act. IC shall always act in quorum during grievance redressal.

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- 4.4 Where a person not protected by the SHW Act wishes to complain against any form of Sexual Harassment, the complaint will be dealt with by the IC acting as a disciplinary committee in accordance with this Policy.
- 4.5 The IC would action promptly on all complaints of Sexual Harassment. Investigation may include individual conversations with the parties involved and, where necessary, with individuals who may have observed the alleged conduct or may have other relevant knowledge.
- 4.6 Confidentiality will be maintained throughout the investigatory process to the extent consistent with adequate investigation and appropriate corrective action. All employees are expected to cooperate fully in such investigations.

5. MANNER OF FILING OF A COMPLAINT:

- 5.1 Any person (including an Aggrieved Woman) who believes that they have been subjected or are being subjected to Sexual Harassment at the Workplace ("**Aggrieved Person**") by an Employee or a Third Party may file a complaint in writing ("**Complaint**") to speakup@eternal.com.
- 5.2 The Complaint must be made within 3 months of the date of the occurrence of the act of Sexual Harassment. In cases of a series of incidents or acts over a period of time, the Complaint must be made within 3 months of the date of the latest occurrence of an incident or act of Sexual Harassment.
- 5.3 Complaints brought after 3 months from the date of the latest incident of Sexual Harassment may not be pursued, particularly under the SHW Act, unless there were reasonable circumstances preventing the complainant from raising the concern, in which case the IC may extend the complaint period up to a further 3 months. The determination of whether the complaint was timely or reasonable circumstances exist to extend the complaint period will be made by the IC.
- 5.4 In case the aggrieved person communicates verbally or in writing to his/her Team manager, HR Manager, or any other Employee about any incident(s), the recipient of such information is encouraged to forward the Complaint in writing to the IC or email to speakup@eternal.com.
- 5.5 In case of physical incapacity, the Complaint may be filed by a relative/friend/co-worker/any person who has knowledge of the incident with the consent of the aggrieved person.
- 5.6 In case of mental incapacity, a relative/friend/qualified psychiatrist or psychologist or any person who has knowledge of the incident with the consent of the aggrieved person can file the Complaint.
- 5.7 Reporting about Sexual Harassment in the Workplace is everyone's responsibility. However, complaints made on behalf of others should be made in good faith, without malafide intent, and in a timely manner.
- 5.8. The Complaint should clearly name the person(s) about whom the allegation of Sexual Harassment is being made ("**Respondent**"), include the circumstances giving rise to the complaint, the dates, places, and details of the alleged occurrences, and names of witnesses

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if any. Where digital or other evidence is available, the same may be attached. Where details are missing, the IC may have a preliminary discussion with the complainant to seek more details and relevant information.

- 5.8 Anonymous complaints are generally discouraged, as details of people involved are essential to the formal investigation process. However, if an anonymous disclosure indicates potential risk to safety or misconduct, the committee may, depending on the identity and/or other relevant information becoming available, conduct a preliminary assessment directly to determine whether there is sufficient ground to encourage the complainant to file a Complaint, or to allow a Complaint to be filed on their behalf as permitted under this Policy/the SHW Act. Where the identity is unavailable, the IC may direct the Ethics/Whistleblower/other channels of the Company to look into the grievance.
- 5.9 If, for any reason, an Aggrieved Person is unable to make a complaint in writing, they may reach out to any member of the IC to render reasonable assistance for putting the complaint in writing.
- 5.10 All employees have a responsibility to prevent or deter the commission of acts of Sexual Harassment at the workplace. Managers and supervisors have a further responsibility to promote awareness of this Policy within their work area and report any incidents of Sexual Harassment that may be brought to their attention, whether in writing or otherwise.
- 5.11 Employees are duty-bound to assist in investigative steps, and employees' wholehearted participation shall be mandatory in this regard. Complainants, whistle-blowers, and witnesses shall be protected from exposure, retaliation, or hostility. Retaliation is a serious violation of this Policy and any person found to have retaliated against an individual for having reported harassment or for having acted as a witness will be subject to appropriate disciplinary actions of a severe nature.
- 5.12 However, where the IC finds that any party or witness in an inquiry has testified falsely on oath or has placed any forged or misleading document on record, it may also recommend disciplinary action for such employee.

6. PROCESS OF DEALING WITH COMPLAINTS:

- 6.1 The Complainant is advised to keep a record of incidents (dates, times, locations, possible witnesses, what happened, your response, etc.). It is not mandatory to have a record of events to file a complaint, but a record can strengthen the case and help the complainant remember the details over time.
- 6.2 The below-stated process is a part of the service rules of the Company and shall supersede any other rules of a similar nature except where expressly made applicable. Any matter not directly expressed in this Policy shall fall within the discretion of the management to provide for. The below-stated procedure is Directory in nature and will be followed as far as is practicable depending on the facts and circumstances of each case.
- On receiving a Complaint, the IC may meet the Complainant to prepare a detailed statement of incidents/allegations.
 - The IC may, before initiating an inquiry and 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 shall be made as a basis of

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conciliation. When a settlement is reached, the copy of the settlement as recorded will be provided to the complainant and the Respondent, & no further inquiry shall be conducted by the IC. However, if a complaint cannot be settled through conciliation or where any term is breached, the IC may proceed to conduct an inquiry into the complaint.

- Where an inquiry is being conducted, the complaint and/or the statement of allegations will be shared with the Respondent. The Respondent will be provided the opportunity to respond to the complaint and/or statement of allegations.

6.5 The IC may organize hearings with the Complainant, the Respondent and any witnesses. Meetings may be conducted through video conference, call, or in person. In conducting an inquiry, a minimum of three members of the IC including the Presiding Officer, shall be present in a meeting (“quorum”). The presence of the External Member is strongly recommended to ensure independence and procedural fairness. Where the Quorum is unavailable due to reasons beyond control, the meeting may be adjourned and reconvened.

6.6 During the course of an inquiry/investigation, the IC may take all necessary measures to prevent victimization, retaliation, or adverse treatment of the Complainant and/or any witness, including transfer, change in reporting structure, placement of a Complainant or Respondent, placement on paid leave, and any other interim protective measure as may be deemed necessary to ensure a safe and non-retaliatory work environment.

6.7 The IC may record in writing testimonies of relevant persons and seek any artifacts and review evidence wherever it deems necessary. It is the duty of parties and witnesses to fully cooperate with the IC and provide accurate statements and/or submit materials sought by the IC as artifacts.

6.8 The IC will arrive at a decision after carefully and fairly reviewing the circumstances, evidence, and relevant statements.

6.9 As far as practicable, the IC will ensure that while investigating a Complaint:

- The IC will complete the inquiry process under the SHW Act within 90 days of initiation of inquiry
- Parties will be given reasonable opportunity to be heard and to produce any other relevant documents/evidence.
- To avoid adversarial proceedings or work environments, counter questions or cross-examinations, where relevant and necessary, will be done through questions submitted in writing and through the IC. Face-to-face confrontations shall be avoided to maintain congeniality.
- Parties must refrain from any form of threat, intimidation, or influencing of witnesses and must always present veritable information to the IC.
- Inquiries will be conducted in a fair and unbiased manner and in accordance with the principles of natural justice. They will also be conducted in such a way as to maintain confidentiality to the extent practicable under the circumstances.
- No party will be allowed to be represented by an independent legal practitioner in the proceedings.
- Upon completion of the inquiry/investigation, both parties will be informed of the findings of the investigation. Where the parties are employees, the findings of the IC shall be shared with them in accordance with the SHW Act, and they shall be given an opportunity to make representations or raise objections thereto prior to the

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finalization thereof. Upon finalization of findings, the IC shall prepare and share an inquiry report with designated persons in the Company. The inquiry report shall be signed off by a valid IC that has conducted the inquiry (i.e., at least 4 members, including the Presiding Officer & External member).

- The inquiry report will be made available to both parties by the concerned department upon closure of the inquiry. To protect individuals involved, names and identifying details may be masked as reasonable, and an undertaking of non-disclosure may need to be given by any party accessing the reports or information therein, which may be confidential.

6.10 No parallel fact-finding, disciplinary, or grievance-handling process shall be conducted in respect of the Complaint, the underlying grievance, or against any party to an inquiry under the SHW Act once the IC has commenced its inquiry and until its valid conclusion. Where any other cause of action arises or is already pending in relation to the same facts or allegations, such proceedings shall be held in abeyance and referred to the IC for information, to avoid procedural overlap and to ensure compliance with the applicable law.

7. DECISIONS AND ACTIONS:

7.1 Once an inquiry/investigation is completed, a determination will be made regarding the validity of the Sexual Harassment allegations. Based on the evidence and testimonies presented during the inquiry, the Internal Committee (IC) may arrive at one of the following findings:

- **Complaint Substantiated:** The IC finds the allegations made in the Complaint to be fully substantiated. Appropriate and proportionate disciplinary action will be recommended to the employer, in line with the severity of the misconduct and applicable service rules.
- **Complaint Partially Substantiated:** The IC finds some elements of the complaint to be proven. Proportionate disciplinary action will be recommended based on the nature and extent of the substantiated conduct.
- **Complaint Not Substantiated:** The IC finds the complaint to be unproven. In such cases, no disciplinary action will be recommended against the Respondent. However, actions to ensure the parties are able to work without disturbance or discomfort, such as change of shift, location, or reporting line, may be done to prevent any future instances.

7.2 Disciplinary Actions (Penalties):

- a. Based on the findings of the inquiry, where Sexual Harassment committed by the Respondent has been substantiated (in full or in part), the IC shall recommend to the Company to take any of the below-mentioned disciplinary actions on the Respondent.
- b. The disciplinary action that shall be commensurate with the nature of the gravity of the act of Sexual Harassment shall include but not be limited to:
 - Counselling
 - Written warning
 - Written apology from the Respondent
 - Bond of good behaviour
 - Debarring from supervisory duties
 - Denial of employee benefits like increments/promotion/salary correction, etc.
 - Cancellation of specific work assignment

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- Suspension
 - Transfer
 - Separation from the Organization/Termination
 - BGV Negative/No Rehire
- c. In case of a decision that the Sexual Harassment committed by the Respondent cannot be substantiated, the Internal Committee may still take actions that are preventive in nature and designed to ensure that there is no hostility or continuing concerns between the parties. Workshops and training may be part of such preventive actions.
- d. The IC will also have the discretion to make appropriate recommendations in relation to the complainant and/or Respondent (pending the outcome of a complaint), including transfer, leave, change of work location/department, etc.
- e. The IC would make the recommendations/reports available to the necessary stakeholders, the aggrieved party, and the Respondent upon completion of the inquiry. Where an inquiry was conducted under the SHW Act, the statutory timelines thereto shall be adhered to. The disciplinary action will be carried out by the People team and will be actioned within 60 days of receiving the report from the IC.
- f. This Policy has been evolved as a tool to ensure that in the interest of fair play, all the employees have a forum to approach in the event of instances of harassment. However, if on investigation it is revealed that the complaint was made with malicious intent and with the motive of maligning the concerned individual/tarnishing their image in the Company and/or to settle personal/professional differences, action may be taken against the complainant in a similar manner as the actions that could be taken against a Respondent. Malicious intent will be established by a separate inquiry before any actions are recommended. It is made clear that mere lack of evidence is not construed as malicious intent; however, it is imperative that complaints be made in a timely manner and responsibly.
- g. Where applicable, acts of Sexual Harassment established under this Policy shall constitute misconduct under the applicable service rules, standing orders, or disciplinary framework framed under the Industrial Relations Code, 2020 or any successor legislation.
- h. For the purposes of determining eligibility for statutory bonus under the Code on Wages, 2019, where an employee is dismissed or separated from service pursuant to substantiated findings of sexual harassment recorded in a lawful inquiry conducted by the Internal Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, such dismissal or separation may attract disqualification from statutory bonus, subject to the provisions of applicable law. In such cases, the consequential impact, if any, on eligibility for statutory bonus, performance-linked incentives, or other variable or discretionary pay shall be governed by applicable law, including the Code on Wages, 2019, and the Company's service rules, bonus schemes, and compensation policies in force at the relevant time.

8. CONFIDENTIALITY & RETALIATION:

- 8.1 Any information transmitted to/by the Company and/or the IC in connection with any Complaint, including but not limited to the contents thereof, the identity and addresses of the Complainant, Respondent, and witnesses/connected persons, information relating to conciliation and inquiry proceedings, recommendations of the IC and the action taken by the Company, will be treated as confidential, except
- where required to be disclosed by valid court order or applicable law,
 - where disclosed in the annual report detailing the Sexual Harassment investigations undertaken by the IC as required under the SHW Act.

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8.2 Additionally, parties, Employees/Third Parties/witnesses/key stakeholders involved in an inquiry/ investigation under this Policy must treat the information received during the course of such investigation with complete confidentiality. Any breach of confidentiality by the aforementioned persons will be treated as a violation of this Policy and other service rules of the Company and should be reported to the IC immediately.

8.3 Retaliation is a serious violation of this policy, and any person found to have retaliated against an individual for reporting an alleged act of Sexual Harassment or acting as a witness will be subject to appropriate disciplinary actions up to and including termination. Retaliation will be treated as misconduct and will be treated as seriously as an alleged case of harassment and will apply even if the original complaint is not substantiated.

8.4 However, where the Internal Committee finds that any witness in an inquiry has testified falsely on oath or has placed any forged or misleading document on record, it may also recommend disciplinary action for such employee, including up to termination.

9. AMENDMENT:

Any change in the Policy shall be approved by the Board. The Board shall have the right to withdraw and/or amend any part of this Policy or the entire Policy at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding. Any subsequent amendment/modification in the Act or the rules framed thereunder or the SEBI Listing Regulations and/or any other laws in this regard shall automatically apply to this Policy.

10. COMPLIANCE:

10.1 The Internal Committee (IC) of the Company would be responsible for supervision of the Policy. All employees of the Company are required to comply with the provisions of this Policy.

10.2 Any queries regarding this Policy may be referred to IC as defined above, who oversees administering, enforcing, and updating this Policy.

10.3 The Company shall ensure that disclosures, filings, and records relating to Sexual Harassment complaints are maintained in a manner consistent with applicable labour laws, including integrated registers, annual returns, or digital compliance systems as may be notified under the labour codes.

11. INTERPRETATION:

In any circumstance where the terms of this Policy are inconsistent with any existing or newly enacted law, rule, regulation, or standard governing the Company, the said law, rule, regulation, or standard will take precedence over this Policy.

Details of the currently constituted Internal Committee (IC), including member composition, are available at the [link](#) provided herein. The information contained herein will be reviewed and updated from time to time, as may be necessary, to reflect changes in applicable law, regulatory guidance, organizational practices, or operational requirements.

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12. VERSION HISTORY:

Version	Approval Month	Description
Version 1	April, 2021	Original Policy
Version 2	October, 2022	Updation in accordance with the change in the organisation structure
Version 3	May, 2023	Updation in accordance with the change in the organisation structure
Version 4	September, 2024	Updation in accordance with the change in the organisation structure
Version 5	February, 2025	Updation of eternal logo
Version 6	December 2025	Updation in accordance with the law and change in the organisation structure

Disclaimer: The Company reserves the right to amend, supplement, or rescind any provisions of this policy as it deems appropriate, in its sole and absolute discretion. This policy is subject to change at any time, and the changes will be communicated to employees appropriately. This is a confidential document and is the sole property of the Company and meant for internal circulation only. For any clarification regarding this policy, please email at speakup@eternal.com