Harassment and Abuse Policy	Doc. No.:	MC/ESG/POL/13
	Rev. No.:	01
	Date:	12/03/2026

1. Policy Statement

Master Components Limited (hereinafter referred as "the Company") is committed to providing a safe environment for all its employees free from discrimination on any ground and from harassment, abuse, intimation, or bullying at work including sexual harassment. The company will operate a zero tolerance policy for any form of sexual harassment in the workplace, treat all incidents seriously and promptly investigate all allegations of harassment and abuse. Any person found to have sexually harassed another will face disciplinary action, up to and including dismissal from employment. All complaints of harassment and abuse will be taken seriously and treated with respect and in confidence. No one will be victimised for making such a complaint. This policy ensures that all employees are treated with dignity and that incidents of harassment or abuse are addressed swiftly and effectively.

2. Scope

This policy applies to all employees, including permanent, contractual, and temporary staff, as well as business partners, clients, and third-party contractors associated with Master Components. It covers workplace interactions, both in-person and online.

3. Policy Guidelines

- Zero Tolerance for Harassment & Abuse
- Master Components strictly prohibits all forms of harassment, including but not limited to :-

  1. Sexual harassment (unwanted advances, inappropriate remarks, or physical contact).
  2. Verbal abuse (threats, insults, offensive language).
  3. Physical abuse (violence, intimidation, or any form of physical harm).
  4. Psychological harassment (bullying, exclusion, manipulation).
  5. Discriminatory behaviour based on gender, caste, religion, race, disability, sexual orientation, or any other protected category.

- **Definition of Sexual Harassment**
- Sexual harassment is unwelcome conduct of a sexual nature which makes a person feel offended, humiliated and/or intimidated. It includes situations where a person is asked to engage in sexual activity as a condition of that person's employment, as well as situations which create an environment which is hostile, intimidating or humiliating for the recipient. Sexual harassment can involve one or more incidents and actions constituting harassment may be physical, verbal and non-verbal.

  Examples of conduct or behaviour which constitute sexual harassment include, but are not limited to:

- **Physical Conduct**
- Unwelcome physical contact including patting, pinching, stroking, kissing, hugging, fondling, or inappropriate touching
- Physical violence, including sexual assault
- Physical contact, e.g. touching, pinching
- The use of job-related threats or rewards to solicit sexual favours Verbal conduct
- Comments on a worker's appearance, age, private life, etc.
- Sexual comments, stories and jokes
- Sexual advances
- Repeated and unwanted social invitations for dates or physical intimacy
- Insults based on the sex of the worker
- Condescending or paternalistic remarks
- Sending sexually explicit messages (by phone or by email) Non-verbal conduct

- Display of sexually explicit or suggestive material
- Sexually-suggestive gestures
- Whistling
- Leering

According to Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 only women can be a victim of sexual harassment, regardless of the sex of the harasser. The company recognises that sexual harassment may also occur between people of the same sex. What matters is that the sexual conduct is unwanted and unwelcome by the person against whom the conduct is directed. The company recognises that sexual harassment is a manifestation of power relationships and often occurs within unequal relationships in the workplace, for example between manager or supervisor and employee. Anyone, including employees of the company, clients, customers, casual workers, contractors or visitors who sexually harass another will be reprimanded in accordance with this internal policy. All sexual harassment is prohibited whether it takes place within the company premises or outside, including at social events, business trips, training sessions or conferences sponsored by the company

4. Reporting Mechanism

Anyone who is subject to sexual harassment should, if possible, inform the alleged harasser that the conduct is unwanted and unwelcome. The company recognises that sexual harassment may occur in unequal relationships (i.e. between a supervisor and his/her employee) and that it may not be possible for the victim to inform the alleged harasser. If a victim cannot directly approach an alleged harasser, she can approach one of the designated members of the Internal Complaints Committee (hereinafter referred to as “ICC”) responsible for receiving complaints of sexual harassment.

A. For Harassment & Abuse except for Sexual Harassment:

Employees experiencing or witnessing harassment apart from sexual harassment complaints should report the incident to:

- Their immediate manager or HR representative.
- Member of the Internal Complaints Committee.
- Reports will be handled sensitively, ensuring confidentiality and non-retaliation against the complainant.

B. For Sexual Harassment Complaints:

If a victim cannot directly approach an alleged harasser, she can approach one of the designated Internal Complaints Committee (ICC) members responsible for receiving complaints of sexual harassment. When a designated committee member receives a complaint of sexual harassment, he/she will:

- immediately record the dates, times and facts of the incident(s) in the prescribed form
- ascertain the views of the victim as to what outcome she wants
- ensure that the victim understands the firm’s procedures for dealing with the complaint
- discuss and agree the next steps: either informal or formal complaint, on the understanding that choosing to resolve the matter informally does not preclude the victim from pursuing a formal complaint if she is not satisfied with the outcome
- keep a confidential record of all discussions
- respect the choice of the victim
- ensure that the victim knows that they can lodge the complaint outside of the firm through the relevant country/legal framework

5. Investigation & Disciplinary Action

- All reported cases will be investigated promptly and fairly by HR or a designated inquiry committee. Appropriate disciplinary actions, including warnings, suspension, termination, or legal proceedings, will be taken based on the severity of the offense.

6. Prevention & Awareness

- Regular awareness programs and training will be conducted to educate employees on workplace harassment and abuse including sexual harassment. Leadership and management will play an active role in fostering a respectful workplace culture.

7. Compliance with Legal Frameworks

- This policy complies with applicable Indian labour laws, including:
    - The Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013.
    - The Indian Penal Code (IPC) provisions on harassment and abuse.
    - Other relevant workplace safety and anti-discrimination laws.

Implementation of this policy

The company will ensure that this policy is widely disseminated to all relevant persons. It will be included in the staff handbook. All new employees must be trained on the content of this policy as part of their induction into the firm. Every year, The company will require all employees to attend a refresher training course on the content of this policy. It is the responsibility of every proprietor to ensure that all the employees are aware of the policy.

Monitoring and Evaluation

The company recognises the importance of monitoring this sexual harassment policy and will ensure that it anonymously collects statistics and data as to how it is used and whether or not it is effective. ICC being responsible for dealing with sexual harassment cases will report on compliance with this policy, including the number of incidents, how they were dealt with, and any recommendations made. This will be done on a yearly basis. As a result of this report, the firm will evaluate the effectiveness of this policy and make any changes needed.

Rev. No.	Date	Description of Changes	Revised by	Approved by	Remarks
01	12/03/2026	Policy updated to include prohibition of abuse	CS Riddhi Bheda	Bheda Mr. Shrikant H. Joshi (Whole-Time Director and CFO)	-

For and on behalf of,
Master Components Limited

Sd/-

Mr. Shrikant H. Joshi,
(Whole-Time Director and CFO
DIN: 01190978)