CS AVIK GUPTA & ASSOCIATES

Company Secretaries

Corporate | Labour Law | POSH Compliance | Governance

POSH COMPLIANCE AUDIT REPORT

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

Prepared for: *[Client / Establishment Name]*

Audit Period: *[FY 2025–2026]*

Report Date: *[Insert Date]*

Document Classification: **Confidential**

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1. Executive Summary

This report presents CS Avik Gupta & Associates' independent assessment of the establishment's compliance with the POSH Act, 2013, the POSH Rules, 2013, and applicable Government notifications and guidelines, including SHe-Box requirements.

Overall Compliance Score	Overall Opinion
[__ %]	[Fully Compliant / Substantially Compliant / Needs Improvement / Non-Compliant]

Key Risks Identified

- [Key risk 1 — to be inserted]
- [Key risk 2 — to be inserted]
- [Key risk 3 — to be inserted]

Overall Opinion

[Overall opinion narrative to be inserted based on audit findings]

2. Objective and Scope of Audit

This audit covers establishments with 10 or more employees, assessing compliance with the POSH Act, 2013, the POSH Rules, and applicable Government notifications across the following domains:

- Internal Committee
- Legal Compliance
- Functioning of IC
- Complaint Management
- Confidentiality
- POSH Policy
- Awareness & Training
- Mandatory Display
- Workplace Safety
- SHe-Box Compliance
- Annual Report
- HR Documentation
- Documentation Review

3. Internal Committee (IC)

Reviews the IC's constitution and validity — Presiding Officer, External Member eligibility, Employee Members, appointment letters, Board Resolution, notification, and contact details.

[Narrative findings on IC constitution to be inserted]

Detailed checkpoints for this area: Section 16, Area A.

4. Legal Compliance

Assesses compliance with the POSH Act, POSH Rules, Government Circulars, key Supreme Court judgments (Vishaka v. State of Rajasthan; Apparel Export Promotion Council v. A.K. Chopra), State notifications, and latest amendments.

[Narrative findings on legal compliance to be inserted]

Detailed checkpoints: Section 16, Area B.

5. Functioning of the IC

Evaluates IC meeting frequency, minutes, attendance, member training, confidentiality practices, inquiry process, recordkeeping and timeline adherence.

[Narrative findings on IC functioning to be inserted]

Detailed checkpoints: Section 16, Area C.

6. Complaint Management

Reviews complaints received, pending and disposed, 90-day timeline adherence, appeals, settlements, false complaints, interim relief, recommendations and recordkeeping.

Metric	Value
Total Complaints Received	[__]
Complaints Disposed Within 90 Days	[__]
Complaints Pending	[__]
Appeals Filed	[__]
Matters Settled by Conciliation	[__]
Complaints Found False/Malicious	[__]
Interim Reliefs Granted	[__]

7. Confidentiality

Assesses confidentiality under Section 16 of the Act — data protection, restricted access, records storage, document security and email confidentiality.

[Narrative findings on confidentiality practices to be inserted]

8. POSH Policy

Reviews the POSH Policy's availability, version control, approval, review date, language, accessibility, employee acknowledgement and website publication.

[Narrative findings on the POSH Policy to be inserted]

9. Awareness & Training

Evaluates induction, annual, manager, vendor and IC training, refresher sessions, training calendar, attendance records, certificates and effectiveness.

[Narrative findings on awareness and training to be inserted]

10. Mandatory Display

Assesses workplace display of IC details, penalties, complaint procedure, emergency contacts, languages used, visibility and photographic evidence.

[Narrative findings on mandatory display compliance to be inserted]

11. Workplace Safety

Reviews lighting, transport, CCTV, security, washrooms, remote-working safety, travel safety, visitor/vendor access and risk assessment.

[Narrative findings on workplace safety to be inserted]

12. SHe-Box Compliance

Assessment of registration, updating, IC details, Nodal Officer information, and latest information on the SHe-Box portal, along with supporting evidence.

[Narrative findings on SHe-Box compliance to be inserted]

13. Annual Report

Reviews preparation, submission, contents, employer disclosure, District Officer submission and recordkeeping of the statutory Annual Report.

[Narrative findings on Annual Report compliance to be inserted]

14. HR Documentation

Assesses appointment letters, employee handbook, code of conduct, whistleblower policy, disciplinary policy, grievance policy, exit process and vendor agreements.

[Narrative findings on HR documentation to be inserted]

15. Documentation Review

Consolidated review of the Board Resolution, IC constitution documents, appointment letters, POSH Policy, training records, attendance registers, complaints register, inquiry reports, Annual Report, notices, email correspondence and the evidence register.

[Narrative findings on documentation review to be inserted]

16. Compliance Checklist

This master checklist consolidates 103+ compliance checkpoints across all thirteen audit areas. Each checkpoint is to be assessed and marked as Compliant, Partially Compliant or Non-Compliant, with supporting observation, risk rating, recommendation, and evidence reference.

A. Internal Committee (IC) Constitution

Sl No	Requirement	Applicable Law	Status	Observation	Risk	Recommendation	Evidence
1	IC constituted at every office/branch with 10+ employees	Sec. 4(1)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
2	Presiding Officer is a woman employed at a senior level	Sec. 4(2)(a)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
3	Minimum two Members from amongst employees committed to the cause of women / with relevant experience	Sec. 4(2)(b)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
4	One External Member from an NGO/association committed to the cause of women or familiar with sexual harassment issues	Sec. 4(2)(c)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
5	Not less than one-half of total IC Members are women	Sec. 4(2)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
6	Valid Board Resolution / Order constituting the IC on record	Sec. 4(1)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
7	Individual appointment letters issued to all IC Members	Rule 3	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
8	IC tenure not exceeding 3 years from date of nomination	Sec. 4(3)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*

Sl No	Requirement	Applicable Law	Status	Observation	Risk	Recommendation	Evidence
9	External Member is paid fees/allowance as prescribed	Rule 4	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
10	IC composition updated upon resignation/exit of any member	Sec. 4(2)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
11	IC contact details (names, designation, email, phone) documented		*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*

B. Legal & Regulatory Compliance

Sl No	Requirement	Applicable Law	Status	Observation	Risk	Recommendation	Evidence
12	Compliance with POSH Act, 2013 provisions in totality	Full Act	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
13	Compliance with POSH Rules, 2013	Rules 2013	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
14	Applicable State Government notifications/circulars adopted	State Rules	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
15	Latest Ministry of Women & Child Development circulars reviewed	MWCD Circulars	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
16	Applicability under Companies Act (Board Report disclosure)	Sec. 134(3)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*

C. Functioning of the Internal Committee

Sl No	Requirement	Applicable Law	Status	Observation	Risk	Recommendation	Evidence
17	Minimum number of IC meetings held in the year (quarterly recommended)	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
18	Minutes of meetings recorded and maintained	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
19	Attendance registers maintained for each meeting	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
20	IC Members provided training on POSH Act, inquiry process and law	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
21	Confidentiality undertaking signed by all IC Members	Sec. 16	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
22	Standard Operating Procedure (SOP) for inquiry followed	Sec. 11	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
23	Timelines for completion of inquiry (90 days) tracked	Sec. 11(4)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
24	Inquiry report submitted within prescribed timeline (10 days of completion)	Sec. 13(1)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*

D. Complaint Management

Sl No	Requirement	Applicable Law	Status	Observation	Risk	Recommendation	Evidence
25	Complaint register/log maintained centrally	Rule 14	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*

Sl No	Requirement	Applicable Law	Status	Observation	Risk	Recommendation	Evidence
26	Total complaints received during the year documented	Rule 14	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
27	Number of complaints disposed of within 90 days tracked	Sec. 11(4)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
28	Number of complaints pending beyond 90 days identified with reasons	Sec. 11(4)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
29	Conciliation offered before inquiry, where requested by complainant	Sec. 10	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
30	Interim relief measures considered/granted where applicable	Sec. 12	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
31	Appeal mechanism and timelines communicated to parties	Sec. 18	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
32	Action taken on false or malicious complaints, if any, reviewed	Sec. 14	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
33	Settlement/action taken reports maintained	Sec. 13	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*

E. Confidentiality

Sl No	Requirement	Applicable Law	Status	Observation	Risk	Recommendation	Evidence
34	Identity of complainant, respondent and witnesses kept confidential	Sec. 16	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*

Sl No	Requirement	Applicable Law	Status	Observation	Risk	Recommendation	Evidence
35	Access to complaint records restricted to authorized personnel only	Sec. 16	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
36	Physical records stored securely (locked cabinets/restricted access)	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
37	Electronic records password-protected / access-controlled	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
38	Confidentiality clause included in IC Member appointment letters	Sec. 16	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
39	Breach of confidentiality provisions communicated to all stakeholders	Sec. 16	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*

F. POSH Policy

Sl No	Requirement	Applicable Law	Status	Observation	Risk	Recommendation	Evidence
40	Board-approved POSH Policy in place	Sec. 19(a)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
41	Policy reviewed/updated within the last 3 years	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
42	Policy available in English and local/regional language(s)	Rule 13	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
43	Policy circulated to all employees and acknowledgement obtained	Sec. 19	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*

Sl No	Requirement	Applicable Law	Status	Observation	Risk	Recommendation	Evidence
44	Policy published on company intranet/website	Sec. 19(b)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
45	Policy covers third parties, vendors, clients and visitors	Sec. 2(f)/(n)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
46	Version control and approval history maintained for the policy	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*

G. Awareness & Training

Sl No	Requirement	Applicable Law	Status	Observation	Risk	Recommendation	Evidence
47	POSH awareness included in employee induction/onboarding	Sec. 19(c)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
48	Annual refresher training conducted for all employees	Sec. 19(c)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
49	Specialized training/orientation conducted for IC Members		*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
50	Sensitization training conducted for managers/supervisors	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
51	Training extended to contractual staff and vendors, where relevant	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
52	Training calendar maintained and adhered to	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*

Sl No	Requirement	Applicable Law	Status	Observation	Risk	Recommendation	Evidence
53	Attendance records and training feedback maintained	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
54	Training effectiveness assessed (quiz/feedback scores)	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*

H. Mandatory Display Requirements

Sl No	Requirement	Applicable Law	Status	Observation	Risk	Recommendation	Evidence
55	POSH Policy summary displayed conspicuously at the workplace	Sec. 19(b)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
56	IC composition and contact details displayed		*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
57	Consequences/penalties for sexual harassment displayed	Sec. 19(b)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
58	Complaint procedure displayed at prominent locations	Sec. 19(b)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
59	Emergency/helpline contact numbers displayed	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
60	Display available in language(s) understood by employees	Rule 13	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
61	Photographic evidence of display maintained on file	Audit Evidence	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*

I. Workplace Safety Infrastructure

Sl No	Requirement	Applicable Law	Status	Observation	Risk	Recommendation	Evidence
62	Adequate lighting in common areas, parking and corridors	Sec. 19(g)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
63	Safe transportation facility for employees working late hours	Sec. 19(g)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
64	CCTV coverage at entry/exit and common areas (non-intrusive zones)	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
65	Security personnel deployed at workplace premises	Sec. 19(g)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
66	Separate/secure washroom facilities for women employees	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
67	Safety protocol defined for remote/work-from-home employees	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
68	Safety measures for employees on official travel	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
69	Visitor and vendor access control/verification process	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*

J. SHe-Box Compliance

Sl No	Requirement	Applicable Law	Status	Observation	Risk	Recommendation	Evidence
70	Organization registered on the SHe-Box portal	MWCD Guidelines	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*

Sl No	Requirement	Applicable Law	Status	Observation	Risk	Recommendation	Evidence
71	IC details updated and current on SHe-Box	MWCD Guidelines	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
72	Nodal Officer details updated on SHe-Box	MWCD Guidelines	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
73	Complaints received via SHe-Box tracked and responded to	MWCD Guidelines	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
74	Evidence of SHe-Box registration/updation maintained on file	Audit Evidence	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*

K. Annual Report Compliance

Sl No	Requirement	Applicable Law	Status	Observation	Risk	Recommendation	Evidence
75	Annual Report prepared by the IC as prescribed	Sec. 21 / Rule 14	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
76	Annual Report includes number of complaints and disposal status	Rule 14	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
77	Annual Report submitted to the employer	Sec. 21	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
78	Annual Report submitted to the District Officer	Sec. 21	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
79	Disclosure of POSH compliance in Board Report (where applicable)	Companies Act Sec. 134(3)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*

Sl No	Requirement	Applicable Law	Status	Observation	Risk	Recommendation	Evidence
80	Prior years' Annual Reports maintained and retrievable	Recordkeeping	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*

L. HR Documentation

Sl No	Requirement	Applicable Law	Status	Observation	Risk	Recommendation	Evidence
81	Employee appointment letters reference POSH policy	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
82	Employee handbook includes POSH provisions	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
83	Code of Conduct references prevention of sexual harassment	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
84	Whistleblower policy cross-references POSH complaint channel	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
85	Disciplinary policy specifies action for POSH violations	Sec. 13(3)	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
86	Grievance policy distinguishes POSH complaints from general grievances	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
87	Exit process includes POSH-related clearance/feedback, if any	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
88	Vendor/contractor agreements include POSH compliance clauses	Best Practice	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*

M. Documentation Review

Sl No	Requirement	Applicable Law	Status	Observation	Risk	Recommendation	Evidence
89	Board Resolution for IC constitution on file	Audit Evidence	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
90	IC constitution/notification order on file	Audit Evidence	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
91	Appointment letters of all IC Members on file	Audit Evidence	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
92	Current signed/approved POSH Policy on file	Audit Evidence	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
93	Training records and attendance sheets on file	Audit Evidence	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
94	Complaints register and case files on file	Audit Evidence	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
95	Inquiry reports and recommendations on file	Audit Evidence	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
96	Annual Reports (current and prior years) on file	Audit Evidence	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
97	Display/notice photographic evidence on file	Audit Evidence	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*
98	Correspondence/email trail relating to complaints on file	Audit Evidence	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*

Sl No	Requirement	Applicable Law	Status	Observation	Risk	Recommendation	Evidence
99	Master evidence register cross-referencing all the above	Audit Evidence	*[Compliant / Partially Compliant / Non-Compliant]*	*[Observation]*	*[Low / Medium / High / Critical]*	*[Recommendation]*	*[Evidence ref.]*

17. Risk Rating Definitions

Rating	Definition
Fully Compliant	Requirement is met in full with adequate documentary evidence.
Partially Compliant	Requirement is partly met; minor gaps exist that require corrective action.
Non-Compliant	Requirement is not met; no or inadequate evidence of compliance.
High Risk	Gap exposes the organization to material regulatory or reputational risk.
Critical	Gap constitutes a statutory violation requiring immediate remediation.

18. Audit Observations

Major Findings

[Major findings to be inserted]

Minor Findings

[Minor findings to be inserted]

Good Practices Observed

[Good practices to be inserted]

Opportunities for Improvement

[Opportunities to be inserted]

Matters Requiring Immediate Action

[Immediate action items to be inserted]

19. Recommendations

Short Term (0–30 days)

[Short-term recommendations to be inserted]

Medium Term (1–3 months)

[Medium-term recommendations to be inserted]

Long Term (3–12 months)

[Long-term recommendations to be inserted]

Priority-wise Summary

[Priority-wise summary to be inserted]

20. Corrective Action Plan (CAP)

Action	Responsible Person	Target Date	Priority	Status	Evidence Required
[Action item]	*[Responsible person]*	*[Target date]*	*[High/Medium/Low]*	*[Open/In Progress/Closed]*	*[Evidence]*
[Action item]	*[Responsible person]*	*[Target date]*	*[High/Medium/Low]*	*[Open/In Progress/Closed]*	*[Evidence]*
[Action item]	*[Responsible person]*	*[Target date]*	*[High/Medium/Low]*	*[Open/In Progress/Closed]*	*[Evidence]*
[Action item]	*[Responsible person]*	*[Target date]*	*[High/Medium/Low]*	*[Open/In Progress/Closed]*	*[Evidence]*
[Action item]	*[Responsible person]*	*[Target date]*	*[High/Medium/Low]*	*[Open/In Progress/Closed]*	*[Evidence]*
[Action item]	*[Responsible person]*	*[Target date]*	*[High/Medium/Low]*	*[Open/In Progress/Closed]*	*[Evidence]*
[Action item]	*[Responsible person]*	*[Target date]*	*[High/Medium/Low]*	*[Open/In Progress/Closed]*	*[Evidence]*
[Action item]	*[Responsible person]*	*[Target date]*	*[High/Medium/Low]*	*[Open/In Progress/Closed]*	*[Evidence]*

21. Compliance Scorecard

The scorecard below presents a consolidated, at-a-glance view of compliance across all audit areas.

Compliance Area	Score (%)	Rating	Remar
Internal Committee (IC) Compliance	*[__ %]*	*[Fully / Partially / Non-Compliant]*	*[Icon/Remark]*
POSH Policy	*[__ %]*	*[Fully / Partially / Non-Compliant]*	*[Icon/Remark]*
Awareness & Training	*[__ %]*	*[Fully / Partially / Non-Compliant]*	*[Icon/Remark]*
Complaint Management	*[__ %]*	*[Fully / Partially / Non-Compliant]*	*[Icon/Remark]*
Documentation	*[__ %]*	*[Fully / Partially / Non-Compliant]*	*[Icon/Remark]*
Workplace Safety Infrastructure	*[__ %]*	*[Fully / Partially / Non-Compliant]*	*[Icon/Remark]*
Mandatory Display	*[__ %]*	*[Fully / Partially / Non-Compliant]*	*[Icon/Remark]*
SHe-Box Compliance	*[__ %]*	*[Fully / Partially / Non-Compliant]*	*[Icon/Remark]*
Annual Report Compliance	*[__ %]*	*[Fully / Partially / Non-Compliant]*	*[Icon/Remark]*
Overall Compliance Score	*[__ %]*	*[Fully / Partially / Non-Compliant]*	*[Icon/Remark]*

22. Annexures

The following annexure templates accompany this report:

- Annexure A — POSH Policy Review Checklist
- Annexure B — IC Verification Checklist
- Annexure C — Training Checklist
- Annexure D — Display Checklist
- Annexure E — Complaint Register Format
- Annexure F — Annual Report Format
- Annexure G — Board Resolution (Draft)
- Annexure H — IC Member Appointment Letter (Draft)
- Annexure I — Audit Checklist (Master, see Section 16)
- Annexure J — Evidence List / Document Index

[Populate each annexure as a separate schedule with the client's actual templates and records]

23. Auditor's Certificate

Based on the documents reviewed, interviews conducted, and records examined, the above observations represent the compliance status of the organization under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Rules made thereunder, and applicable Government notifications and guidelines in force as on the date of this audit.

Place: [Place]
Date: [Date]

For CS Avik Gupta & Associates

Company Secretaries

____

Avik Gupta, ACS
Practising Company Secretary
Membership No. / COP No.: [Insert]
UDIN: [Insert]