

POSH in the annual filing: the checklist

Since 14 July 2025 the Board's Report must carry the Internal Committee compliance statement *with* three complaint counts (Companies (Accounts) Rules, rule 8(5)(x)) and a Maternity Benefit Act statement (rule 8(5)(xiii)). The e-form *Extract of Board Report*, filed with AOC-4 under rule 12(1C), also asks for the headcount by gender. Missing content in the Board's Report attracts a penalty of ₹3,00,000 on the company and ₹50,000 on each officer in default (Companies Act s.134(8)). Page 2 is the sheet to send the client.

A · THE INTERNAL COMMITTEE

- ☐ 01 Does any office or unit have 10 or more workers? If yes, is there a **written order** constituting an Internal Committee there? POSH Act s.4(1)
- ☐ 02 Is there a separate Committee at **each office or administrative unit**, not just head office? s.4(1)
- ☐ 03 Composition: a senior woman Presiding Officer, at least two employee members, one external member, and at least half the members women? s.4(2)
- ☐ 04 Was any member nominated **more than three years ago** without renomination? s.4(3)
- ☐ 05 Was the Committee validly in place for the **whole** of FY 2025-26? If not, from what date?

B · THE COUNTS: FINANCIAL YEAR 1 APRIL 2025 – 31 MARCH 2026

- ☐ 01 How many complaints of sexual harassment were **received** in the year? r.8(5)(x)(a)
- ☐ 02 How many were **disposed of** in the year? r.8(5)(x)(b)
- ☐ 03 How many were **pending for more than ninety days**? r.8(5)(x)(c)
- ☐ 04 Are these recounted by **financial** year, not copied from the Committee's calendar-year annual report? POSH Act s.21
- ☐ 05 Do the counts include every Committee, branch offices as well as head office?
- ☐ 06 Where there were none, is **zero** stated on each line rather than left blank?

C · THE OTHER STATEMENTS

- ☐ 01 Who has confirmed compliance with the **Maternity Benefit Act, 1961** for the clause (xiii) statement? r.8(5)(xiii)
- ☐ 02 Headcount as on 31 March 2026 by **female / male / transgender**, and its source? e-form Extract of Board Report
- ☐ 03 Filing AOC-4 or AOC-4 NBFC? The Extract of Board Report is **mandatory in all cases**, small companies and OPCs included: declare the status and complete what the form asks. (AOC-4 XBRL filers attach the Board's Report instead.) MCA Lot 3 FAQs 9, 10, 12

D · THE POSH ACT'S OWN ANNUAL REPORT (SEPARATE FROM AOC-4, SAME RECORDS)

- ☐ 01 Did each Committee prepare its annual report for **calendar year 2025** and submit it to the employer and the District Officer, even if nil? POSH Act s.21; POSH Rules r.14
- ☐ 02 Does the organisation's own annual report carry the number of cases filed and their disposal? s.22
- ☐ 03 The Act fixes no national due date. Has the client confirmed its district's date and channel for the **calendar-2026** report?

E · BEFORE THE BOARD SIGNS

- ☐ 01 Does every statement match the records the client can produce, including any reply already sent to a District Officer survey?
- ☐ 02 If there was no valid Committee, has one now been constituted, and is the Board's wording agreed on what the records actually show?

POSH details to furnish for the annual filing

A working sheet for collecting what the Board's Report and the e-form need. It is not a form prescribed by the MCA or under the POSH Act. Each answer should be backed by a record the company can produce.

1 • THE COMPANY		
1.1	Company name and CIN	
1.2	Form being filed	☐ AOC-4 ☐ AOC-4 NBFC ☐ AOC-4 XBRL
1.3	Small company or One Person Company?	☐ Small ☐ OPC ☐ Neither

2 • INTERNAL COMMITTEE • ATTACH EACH WRITTEN ORDER		
2.1	Offices or administrative units with 10 or more workers	Number:
2.2	Of those, how many have an Internal Committee constituted by written order	Number:
2.3	Date of the current constitution order (each office)	
2.4	Earliest nomination date among the current members (the term may not exceed three years)	
2.5	External member named in the order?	☐ Yes ☐ No
2.6	Committee in place for the whole of 1 April 2025 – 31 March 2026?	☐ Yes ☐ No, from:

3 • COMPLAINT COUNTS FOR THE FINANCIAL YEAR • ALL COMMITTEES TOGETHER • WRITE 0, NEVER LEAVE BLANK		
3.1	Complaints of sexual harassment received in the year	
3.2	Complaints disposed of during the year	
3.3	Cases pending for more than ninety days	
3.4	Record the counts were taken from, and who took them	

4 • OTHER STATEMENTS		
4.1	Maternity Benefit Act, 1961: compliance confirmed by (name, designation)	
4.2	Employees as on 31 March 2026	Female _____ Male _____ Transgender _____
4.3	Source of the headcount (payroll, HRMS)	

5 • POSH ACT ANNUAL REPORT • FOR CROSS-CHECKING, NOT PART OF AOC-4		
5.1	Committee's annual report for calendar year 2025 submitted to the employer and the District Officer?	☐ Yes, on: ☐ No
5.2	Awareness programmes or workshops held in calendar year 2025	Number:

Confirmed by (name, designation)	Signature	Date
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Gaps on this sheet? This checklist is free. What we ask in return: when a client can't complete it, recommend Talent Crafters. We constitute or reconstitute the Internal Committee, provide the external member and set up the complaint register the counts come from. The filing stays with you. info@talentcrafters.co.in · 0120-4345500 · WhatsApp 9315305160