



**Anti-Bribery and Anti-Corruption (ABAC) Policy**  
**of**  
**Supriya Lifescience Limited**

Policy approved by	:	Board of Directors of Supriya Lifescience Limited
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## 1. Purpose

- 1.1. This policy emphasizes Supriya's zero tolerance approach to bribery and corruption. It establishes the principles with respect to applicable Anti-Bribery and Anti-Corruption laws.
- 1.2. The policy provides information and guidance on how to recognise and deal with bribery and corruption issues.
- 1.3. It guides us to act professionally, fairly and with utmost integrity in all our business dealings and relationships, wherever we operate.

## 2. Governance

- 2.1. Compliance Officer in consultation with Managing Director and Chief Financial Officer shall undertake periodic review and update this policy to reflect applicable law(s) and /or latest notifications released by the regulating authorities from time to time.
- 2.2. Any changes to this Policy shall be tracked and documented for future reference and all changes shall be performed by the Chief Compliance Officer after prior approval of the Managing Director and Chief Financial Officer.
- 2.3. Compliance Officer shall monitor the effectiveness and review the implementation of the compliance principles set forth in this Policy, regularly considering its suitability, adequacy and effectiveness.
- 2.4. Any violation of this policy may have significant consequences, including potential prosecution, fines and other penalties for improper conduct and/or disciplinary action up to and including termination of the concerned.

## 3. Scope and applicability

The principles set forth in this policy are applicable to all Associates and Business Partners across Supriya. It is therefore, the responsibility of all Associates and Business Partners to follow and adhere to all elements described in the Policy.

## 4. Definitions:

Terms	Definition
<b>Associates</b>	Associates stands as a collective term for all individuals working at all the levels and grades, including senior managers, officers, directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, volunteers, service providers, seconded staff, casual workers and agency staff, agents, or any other person associated with the Supriya or their Associates, wherever located.
<b>Business Partner</b>	Business Partner is a collective term used for Consultants, vendors, contractors, agents, intermediaries, API manufacturers etc. and Associates of such third parties with whom Supriya enters into contract(s).
<b>Board</b>	The Board of Directors of Supriya Lifesciences Limited ("Supriya" or "Company")
<b>Bribery</b>	"Bribery" means the offering, promising, giving, receiving, soliciting or accepting of a financial or other advantage, or any other thing of value, with the intention of influencing or rewarding the behaviour of a person in a position of trust to perform a public, commercial or legal function to obtain or retain a commercial advantage. Bribery includes any attempt to do any of the foregoing as well. Bribes are payments made in the form of money or anything else of value in return for a business favour or advantage.
<b>Compliance Officer</b>	An Employee appointed for overseeing Supriya's compliance processes and for ensuring applicable laws and compliance policies are communicated to all Employees.
<b>Director(s)</b>	Directors appointed on the Board of the Company including executive, non- executive, independent and nominee directors.

<b>Government Officials</b>	<p>Government Official means any of the following:</p> <p>Any person or people employed part / full time by the government or regional sub- division of the government, states, provinces, city, district, town, villages or by independent government agencies, state owned business or public (government funded) institute. Officers and employees of government-owned companies, or companies substantially controlled by such governments, are also Government Officials. Examples of Government Officials include:</p> <ul style="list-style-type: none"> <li>• Any individual who holds a legislative, administrative or judicial position of any kind, whether appointed or elected, for the country or state;</li> <li>• Any officer, employee or agent of a public international organization such as the World Health Organization or the United Nations;</li> <li>• Any officer, employee or agent of a political party or any person acting in an official capacity on behalf of a political party;</li> <li>• Any individual acting on behalf of a government owned enterprise or enterprise performing governmental functions;</li> <li>• Any person defined as a government or public official under applicable local laws (including anti-bribery and corruption laws) and not already covered by any of the above;</li> </ul>
<b>Healthcare Professionals</b>	<p>Health Care Professional means members of the medical, dental, pharmacy, and nursing professions and any other persons who, in the course of their professional activity, are qualified or permitted to prescribe, supply, administer, purchase, recommend, reimburse, pay for or acquire a medicine, or influence or authorize any of the foregoing. The term also includes health service managers and administrative or clinical support staff who provide support to HCPs, as well as any Associates of any entity that is owned by or comprised of HCPs. Examples of Health Care Professionals are physicians, nurses, medical assistants, pharmacists, paramedics, product formulary committee members, clinical investigators, and public and private hospital Associates.</p>
<b>Facilitation Payments</b>	<p>Facilitation payments are unofficial payments made to secure or expedite a routine government action by a government official.</p>
<b>Kickbacks</b>	<p>Kickbacks are typically payments made in return for a business favour or advantage.</p>
<b>Potentially Influencing Government Official ("PIGO")</b>	<p>A Potentially Influencing Government Official ("PIGO") is an individual who is either:</p> <ol style="list-style-type: none"> <li>a) connected to a Key Decision Making Entity ("KDME") as a member of its management or governance body, as an Associate, or as a consultant, or</li> <li>b) in a position where he or she could make a decision that will significantly impact Supriya's business, other than, if applicable, merely as a practicing HCP.</li> </ol>
<b>Cross Border Transactions</b>	<p>Cross-border transactions are any interactions or transactions involving a Government Official or HCP where:</p> <p>An Associate is in a country other than the home country of the Government Official or HCP, or</p> <p>The interaction or transaction is reasonably expected to occur in a country other than the home country of the Government Official or HCP.</p>

## 5. Policy Framework

### 5.1. Bribe, Facilitation Payments or Kickbacks

- 5.1.1. Supriya prohibits all forms of bribery and corruption whether involving, but not limited to, Government Official or a private sector person or company and whether directly or indirectly.
- 5.1.2. Supriya conducts its business lawfully and ethically and expects everyone associated with it to conduct its business with integrity regardless of the existence of any local customs or traditions that may question integrity.

#### 5.1.3. No Associate shall ever:

- Directly or indirectly offer or pay, or authorize an offer or payment, of money or anything of value to a government official, Healthcare Professionals, or any other person or entity (including in the private sector), which is:
  - Intended to influence the judgment of the recipient in exercising his or her job

- responsibilities, or
  - Intended to secure preferential treatment or an improper advantage for Supriya, or
  - Intended as gratification for the recipient having made a decision or acted in a way that benefited Supriya.
- Directly or indirectly request or accept any money or item of value, which is:
  - Intended to influence the judgment or conduct of an Associate in his or her job responsibilities, or
  - Intended as gratification for a decision or act in a way that benefits the person or entity giving the item of value.

5.1.4. If any Associate is asked to make a payment on behalf of Supriya, he/she should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. Associate should always ask for a receipt that details the reason for the payment. If case of any suspicion, concern or query regarding a payment, raise these with the Managing Director or Compliance Officer without delay or hesitation.

5.1.5. Any “red flags” or potential “red flags” observed by any Associate should be notified to the Managing Director or Compliance Officer as soon as possible. This should cover both actual or suspected conflict with the compliance principles set forth in this policy.

## **5.2. Government Officials (GO) and Potentially Influencing Government Officials (PIGO)**

5.2.1. It is our responsibility to conduct operations and activities in compliance with applicable Anti- bribery and Anti-Corruption Laws, which prohibits improper/unethical payments to Government Officials. Any payment or benefit conveyed to a GO must be fully transparent, properly documented, and accounted for.

5.2.2. Supriya imposes special requirements, including determination as to whether a Government Official is a PIGO, and if so, additional evaluation and approvals are required. Additional data may also be needed when a transaction is proposed with a PIGO that has the ability to influence decisions to purchase any drug on a national/regional level or the inclusion of any drug within Government sponsored programs.

5.2.3. Examples of decisions made by PIGOs include, but are not limited to:

- approval of product registration or licenses or marketing authorizations,
- approval of pricing or reimbursement of a product,
- awarding public tenders for government sales or contracts,
- including products within drug or product formularies or rotation schedules,
- recommendations for any drug to be included in government sponsored programs, and granting licenses or permits required to operate or conduct business (i.e., by regulatory agencies).

## **5.3. Dealing with cross-border transactions with GOs and Health Care Professionals (HCPs):**

When engaging in a cross-border transaction, unless otherwise specified in this Policy, Associates must ensure compliance with local laws in the GO/HCP’s Home Country. The interaction or transaction also must be permitted in the initiating Associate’s country and in the country where the interaction or transaction is reasonably expected to occur. If you have any questions, consult your local Legal and/or Managing Director or Compliance Officer

## **5.4. Gifts, Hospitality and Entertainment**

5.4.1. Supriya acknowledges that exchange of nominal gifts and sharing of entertainment is customary in many parts of the world during national, cultural and religious occasions.

5.4.2. The giving or receipt of gifts by Associates is not prohibited, if following requirements are met:

- (a) No quid pro quo – There must always be a legitimate business purpose to support gifts related expenses. Customary gifts, meals, entertainment, travel or lodging may never be given or received in return for a favour/ favourable treatment or to refrain from doing something disadvantaging Supriya.
- (b) It complies with all applicable Anti-bribery and Anti-corruption laws.
- (c) It is given under the brand name of Supriya, and not in the name of any Associate.

- (d) It does not include cash or a cash equivalent (such as gift certificates or vouchers).
  - (e) Considering the reason and nature of the gift, it is of an appropriate type and value and given at an appropriate time.
  - (f) It is given openly, not secretly and
  - (g) Gifts should not be offered to, or accepted from, GO or representatives, or politicians or political parties without seeking an opinion of the Managing Director, Chief Financial Officer or Compliance Officer.
- 5.4.3. The test to be applied is whether in all the circumstances the gifts, hospitality and entertainment is modest, desirable, reasonable, and not viewed as lavish regardless of actual monetary value and justifiable.
- 5.4.4. Associates cannot accept any gifts in cash or kind, except owing to the customary or religious practices followed by any third party. Associates need to exercise professional judgment in identifying inappropriate, frequent or material gifts and entertainment and shall avoid the same to maintain integrity and independence.
- 5.4.5. This policy does not intend to prohibit normal and appropriate hospitality (offered and received) to or from third parties, only if Associates or personnel of the third-party organisation offering the hospitality are in attendance. Hospitality limited to meals, drinks and other such sustenance may be offered without prior approval if it is reasonable and justifiable in all the circumstances, taking into account reason and nature, appropriate type, value, given at an appropriate time and not made with the intention of influencing a third party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits.
- 5.4.6. Hospitality involving attendance at sporting events or private boxes at sporting events should not be offered or accepted without seeking prior opinion of the Managing Director, Chief Financial Officer or Compliance Officer.
- 5.4.7. We recognise that in relation to gifts and hospitality referred to above, what is considered acceptable will vary from country to country and from region to region and what may be normal and acceptable in one country/region may not be in another. In countries where there are specific limits of monetary value prescribed under local law or policies defined, Associates should obtain prior approval from the Chief Financial Officer and the business unit head. In countries where there are no specific limits of monetary value prescribed under local law or policies defined, Associates should obtain prior approval from the business v, the business unit head and the Compliance Officer.
- 5.4.8. In case any Supriya Associate receives or offers a hospitality or gift, it should be declared via a written record for review by the Compliance Officer. The information should be given to the Compliance Officer in the form "Declaration for Gifts, Business Entertainment and Hospitality" appended as Annexure 02 to this Policy.

## **5.5. Donations**

Supriya may make charitable donations that are legal and ethical under local laws and practices. No donation must be offered or made without seeking the prior opinion of the Compliance Officer. Associates may, in their personal capacity, make donations that are legal and ethical under local laws and practices. It is recommended that all such donations or contributions are documented with a receipt.

## **5.6. Business Partners**

- 5.6.1. We understand that various applicable anti-corruption and anti-bribery laws make Supriya responsible for the acts of our Business Partners and others acting on our behalf. Therefore, no Business Partner, acting on behalf of Supriya may engage in any act that could be construed as bribery or corruption – whether using Supriya funds or their own personal funds or whether acting directly or through a middleman. Supriya expects all those acting on our behalf to abide by our standards of ethics and integrity and, where necessary and appropriate, to follow our procedures.
- 5.6.2. While engaging with Business Partners, Associates should ensure that they comply with Supriya's Anti-Bribery and Anti-Corruption Policy.
- 5.6.3. If any Associate becomes aware that Business Partner is engaged in bribery or corruption, that Associate should immediately report his/her concern following the procedure set out in our "Whistle-Blower Policy".

## **6. Books, Records and Internal Controls**

- 6.1. Supriya is required to keep accurate books and records and to maintain internal controls to prevent and detect potential violations of our policies or of applicable laws. Internal controls are processes that monitor compliance with the company's policies. Supriya has appropriate controls to ensure that diligence is conducted, transactions properly approved, documentation received to support expenses, and interactions handled as required by our policies. Supriya shall also use proactive reviews, audits and internal investigations to further monitor compliance and to identify any potential areas to enhance.
- 6.2. All Associates must ensure that all payments and transactions of the Supriya, regardless of value, are recorded accurately with appropriate documentation. These requirements also apply to every expense regulated by this policy, such as Gifts, meals, travel or other permitted expense.
- 6.3. Always on the side of including more information about a transaction or an expense, rather than less. The goal is to ensure that Supriya's books, records and accounts accurately and fairly reflect our transactions in reasonable detail. Transparency and completeness in our records help demonstrate our compliance with this policy and with applicable laws and regulations.
- 6.4. Records and documents generated in connection with the principles set forth in this policy, including, but not limited to, any diligence files and contracting documents, must be maintained and stored for the period specified in the Data retention policy.

## **7. Raising a concern and Protection**

- 7.1. All Supriya Associates are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If they are unsure whether a particular act constitutes bribery or corruption, or if they have any other queries, these should be raised with the Compliance Officer. Concerns should be reported by following the procedure set out in "Whistle-Blower" policy.
- 7.2. Supriya will ensure that no one will suffer any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place, or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising concern. If any Associate believes that he or she has suffered any such treatment, he or she should inform the Managing Director or Compliance Officer immediately.

## **8. Exception(s)**

All exceptions to this policy must be approved by Compliance Officer in consultation with the Managing Director and Chief Financial Officer.

## 9. Annexure:

### Annexure -01: Declaration for Gifts, Business Entertainment and Hospitality

I understand that if I have been offered any gift, entertainment or hospitality or if I am offering any entertainment or hospitality by/to a business partner or any other entity doing or seeking to do business with Supriya, it is my obligation to make this declaration.

Whether the gift is being ☐ Offered ☐ Received

Description of Gift/Hospitality \_\_\_\_\_

Date on which the gift was/is planned to be exchanged \_\_\_\_\_

Name of the person and organisation with whom the gift/hospitality is exchanged \_\_\_\_\_

Business relations (or potential relationship) of the person/organisation with Supriya \_\_\_\_\_

Purpose for which the gift/hospitality was exchanged \_\_\_\_\_

I further declare that to the best of my knowledge these gifts or services have a value of approx.

\_\_\_\_\_ *[insert amount in figures, words and mention the currency of payment]*

Additional details of the Gift, Entertainment or Hospitality services are as follows,

\_\_\_\_\_

The above details include the business justification for the gift/hospitality, the current location of the gift (in case of gifts received) and any other information Supriya may require to make an assessment.

I have attached with this declaration any supporting documentation for

1. The value of the gift/hospitality.
2. The purpose for which the gift or hospitality is exchanged
3. Business justification of the gift or hospitality services
4. Any other relevant documentation that Supriya may require to make an assessment on this matter

I acknowledge that the information provide by me is true to the best of my knowledge.

Name: \_\_\_\_\_ Employee ID: \_\_\_\_\_

Department: \_\_\_\_\_ Designation: \_\_\_\_\_

Signature: \_\_\_\_\_

Place: \_\_\_\_\_

Date: \_\_\_\_\_