



**SRI KRISHNA PHARMACEUTICALS LIMITED**  
**C-4, IDA, UPPAL, HYDERABAD 500039**

<b>HUMAN RESOURCE POLICY</b>	Page 1 of 6
<b>Title: Anti -Bribery and Anti - Corruption</b>	POL No.: COMPLIANCE/POLICY/002 Revision No.:003
<b>Effective Date: 02.01.2023</b>	Next Review Date: 31.12.2026

### 1.0 Scope:

This Anti-Bribery and Anti-Corruption (ABAC) Policy applies to Sri Krishna Pharmaceutical Limited their directors, officers, employees, consultants, business partners and any other person retained or hired by the Company to facilitate business world-wide (here in after referred as "Associates") and requires them to comply with all applicable anti- bribery, anti-corruption, anti-graft and anti-kickback laws and regulations (of whatever name or title) including but not limited to the Indian Prevention of Corruption Act, 1988.

### 2.0 Purpose:

The Policy is intended to ensure the Company and its Associates conduct business according to the highest standards of ethics. It is designed to guide on all aspects of the ABAC Regulations which include receiving or providing gifts, benefits, or subsidies for and on behalf of the Company or any other act suggestive of the same.

### 3.0 Statement

Our Company prohibits bribery in any form-direct or indirect and aims to make a positive contribution to improve standards of integrity, transparency and accountability by enforcing zero tolerance towards bribery and corruption worldwide, regardless of local business practices.

#### Main Definitions

In practice, the words "bribery" and "corruption" are often used interchangeably. Corruption is generally understood as the misuse of power by a person to whom power has been entrusted, for his or her private gain. The most common form of corruption is bribery.

**"Corruption"** is the illegal use of an official position by an individual against the legitimate interests of the Company/society/Government to benefit in cash or cash value benefits, receipt of valuables or other property or of services or illegal provision of such a benefit to a defined individual by other individuals.

**"Bribe"** includes cash or cash value benefit, gift, fee, loan, kickbacks, subsidies, extortion, rewards, rebates, promise or deferred promise which is accepted as an inducement for some illegal act or a breach of trust; omission/forgiveness of any obligation or interest; illegal emoluments received or provided as a consideration for preferring one person to another in performing a legal act.

### 4.0 Overview of an illustrative selection of legal enactments (not an exhaustive list of all applicable legislation) Prevention of Corruption Act, 1988

Indian federal law enacted by the Parliament of India prohibits any public servant in Government agencies and public sector organizations and undertakings in India from accepting or offering bribe or any other gratification.

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## 5.0 The Policy

The Company operates globally across different jurisdictions and with significant differences in cultures, law, and political environments. This Policy may in some circumstances conflict with local law or customs of a particular country. In the event that a local law requires a standard higher than that of this Policy, employees are advised to follow the local law. In all other cases strict adherence to this Policy is mandated. For clarity, this policy shall prevail in the event local customs and practices tolerate or make allowances for any form of bribery or corruption.

This ABAC Policy is based on the OECD (Organization for Economic Cooperation and Development) and Transparency International's guidance for business principles for countering bribery and is intended to complement Sri Krishna Pharmaceutical Code of Business Conduct and Ethics.

## 6.0 Contents of the Policy

### a) Gifts, Hospitality and Expenses

Please refer to the Company's detailed policy Code of Business Conduct.

### b) Charitable Contributions/Donations:

- No donations or charities may be made on behalf of the Company with the intention of gaining a business advantage.
- A documented approval, as per the Delegation of Chairman/ Managing Director/or applicable laws is required before any commitment to make and/or making charitable contributions.
- Employees should ensure that in making a charitable contribution no potential conflict of interest exists that would affect a material transaction or a current bidding situation.
- A detailed and accurate description of all donations and charitable contributions must be reflected in the Company's books of accounts and records.

### c) Political Contributions

Neither associates nor business partners may make direct or indirect contributions to political parties or organizations and individuals engaged in politics, to gain a business advantage for the Company.

In this regard, both direct acts and those perceived to be made on behalf of the Company are proscribed. Subject to the restriction stated in this clause, any political contribution made by the Company must be lawful, appropriately recorded in the books of accounts and disclosed according to the Code of Business Conduct and Ethics and applicable laws. A documented approval by the Chairman/Managing Director is required to be taken by Head HR before any commitment to make and/or making political contributions.

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**d) Facilitation Payments**

Though facilitation payments (payments made to expedite the performance of a routine action by a government official without influencing the underlying decision) are permissible under the Foreign Corruption Prevention Act 1977, they are illegal under the Indian Prevention of Corruption Act, Accordingly, any form of facilitation payment by the Company or the Associates is prohibited.

**e) Sponsorship**

Sponsorship must not be linked to prescribing, recommending, or promoting any Company product or service.

- No sponsorship may be offered or extended to any government official, including health care professionals (HCP) except to the extent expressly permitted by laws and regulations of the country of work/residence of the sponsored person works and that in which the meeting/event occurs.
- No sponsorship of social, entertainment or sporting events may be extended or accepted, if made with the intent of improperly influencing or as an offer of inducement to do an inappropriate act.
- No sponsorship to an HCP may be extended or accepted unless:
  - o the topics covered at the meeting/event are directly relevant to the sponsored persons.
  - o job responsibilities/area(s) of expertise; and
  - o the primary purpose of the sponsorship is to develop medical or scientific knowledge.

**f) Pharmaceutical Marketing and Promotional Activities**

All marketing and promotional activities of the Company's pharmaceutical products must comply with all applicable laws and regulations and the Company's marketing policy. Please refer to the country specific marketing code for guidance on interactions with HCPs

**g) Accounting and Disclosure**

The Company needs to maintain an appropriate and adequate system of internal accounting controls to provide reasonable assurance that:

All transactions conform to general or specific management authorization and accurately recorded to permit preparation of financial statements conforming to applicable accounting principles or regulations; All applicable laws, external accounting requirements and procedures for reporting financial information are followed; and no off-the-book accounts, false or deceptive bookkeeping entries being made.

Note: No intentional misconduct leading to a violation needs to be established to prevent the Company for wrongdoing. Inadvertent or unintentional errors resulting in misapplication or unauthorized use of Company assets can result in charges against the Company for presumed failure to maintain an adequate system of internal control.

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#### **h) Indirect Payments**

The Company strictly prohibits use of intermediaries like agents, distributors, consultants or other third parties for indirectly channelling bribes disguised as legitimate payments.

- All procurement practices should be conducted in a fair and transparent manner.
- All agreements and contracts with any intermediaries/business partners should contain a written clause on compliance to anti-bribery and anti-corruption laws of that and other applicable jurisdictions.
- Compensation/remuneration paid to agents and any other intermediaries should be appropriate and justifiable for the legitimate services rendered.

The following types of payment transaction needs to be scrutinized and if needed investigated:

- Third-party "consulting agreements" that include vaguely described services.
- Cost build-up for shared services, transferring expenses assessed to other businesses of counterparties to the current contractual activity billing.
- Payments or transfers to or from unidentified third parties or from/to anonymous or unrecognizable accounts (including numbered and trust accounts) not apparently linked to the business partner.
- Excessive commission to third party agents and unreasonably large discounts to third party distributors.
- Questionable modes of payments that on the face appear "out of place "like bearer checks, cash payments, split payments, payments beyond regular/industry norms and payments in a third country; and
- Anonymous wire transfers and wire transfers to/from high-risk geographic locations (not having any nexus to the transaction or the parties thereto.)

#### **7.0 Third Party Due Diligence Procedure**

It is mandated that the Company conduct a detailed integrity evaluation of all potential business partners both prior to their engagement and during their continued association with the Company.

#### **8.0 Raising Concerns.**

If an employee is concerned that acts of bribery or corruption are taking place in the organization, they should inform the Head HR or Chief Financial Officer or Management.

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## 9.0 Disciplinary Action

Any employee if proved to have accepted or offered any bribe then will be subjected to disciplinary action up to and including without limitation, termination from employment. Management is responsible for determining the disciplinary action in accordance with Company policies and applicable laws. Under certain circumstances the erring employee may in addition to Company disciplinary action, be liable for civil or criminal penalties under applicable statutes. The Company shall to the fullest extent fully necessary disclose to and cooperate with law-enforcement and other appropriate agencies in all the attendant investigations/inquiries.

## 10.Exceptions

The only exception to this Policy applies strictly in extreme circumstances in which Associates and/or others acting on behalf of the Company have no option but to make payments to protect themselves or their family against loss of life or physical threat. In such circumstances, it is the responsibility of the Associate to report the incident (preferably in writing) to the Chief Financial Officer, or Head HR if possible, prior to and in any event immediately following the occurrence.

## 11. Implementation and Support

**11.1. Training:** All employees must familiarize themselves with this policy at the time of Induction, also they should undergo periodic training on this policy once in three years as per their training curriculum.

**11.2.** Training co-ordinators of respective plants would be responsible to schedule periodic training and ensure that employees complete their refamiliarization training.

**11.3. Undertaking:** All employees Should give an undertaking as per Annex-A on Anti bribery and Anti-Corruption form that they would abide by this policy at the time of Induction. Casual employee who does not understand English should be explained the contents of this policy by a nominated person who can communicate in their local language. An undertaking to that affect should be taken from casual employee and the nominated translator as per Annex-B to this policy.

**11.4** The Chief financial officer and Head Human Resource in collaboration with respective plant Heads & functional Heads shall ensure awareness and compliance of this policy.

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**12.0 History of changes**

<b>Version No.</b>	<b>Effective date</b>	<b>Summary /History of changes</b>
Revision No.:001	16-05-2016	New Policy
Revision No.:002	05.01.2021	The following changes are carried out. <ul style="list-style-type: none"><li>• Point no.11 Procedure of Implementation and Support is briefly elaborated.</li><li>• Anti-Bribery and Anti-Corruption form is newly added.</li><li>• Editorial changes are done.</li></ul>
Revision No.:003	02-01-2023	<ul style="list-style-type: none"><li>• Editorial changes are done.</li></ul>

	<b>PREPARED BY</b>	<b>REVIEWED BY</b>	<b>APPROVED BY</b>
Sign & date			
Name	Col D N Srinivas (Retd.)	Pranesh Raj Mathur	V.V. Krishna Reddy
Designation	HEAD - HR	CFO	MANAGING DIRECTOR



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**Anti-Bribery and Anti-Corruption**  
(Reference Policy No: COMPLIANCE/POLICY/002)  
**(Annexure-A)**

To

Managing Director,

Sri Krishna Pharmaceuticals Limited,

C-4, IDA, Uppal, Hyderabad-500 039

This is to acknowledge that I have read the Company's Anti bribery and Anti-Corruption Policy.

I certify that I will not violate any of the principles set forth of in the Anti bribery and Anti-Corruption Policy nor I am aware of any such violations.

I further agree that if I get any information relating to any such violations then I will immediately report the same to my supervisor or the Manager.

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

Name: \_\_\_\_\_

Employee Code: \_\_\_\_\_

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

Unit: \_\_\_\_\_

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

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(ANNEXURE- B)

**SRI KRISHNA PHARMACEUTICALS LIMITED**

I \_\_\_\_\_(NAME), \_\_\_\_\_(E CODE),  
\_\_\_\_\_(DESIGNATION), \_\_\_\_\_(DEPARTMENT) here by  
certify that I have read out the following policies and explained them in **TELEGU/ HINDI** to  
\_\_\_\_\_ in the language that he understand. He is has become well  
aware of the provisions of these policies.

- a).
- b).
- c).
- d).

(Signature)

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

**అంగీకార పత్రం**

నేను \_\_\_\_\_(పేరు) \_\_\_\_\_(ఉద్యోగికోడ్) \_\_\_\_\_(హోదా)  
\_\_\_\_\_ (విభాగం) పైన పేర్కొన్న విధానాలు నాకు తెలుగు (నాకు అర్థమయ్యే భాష) లో వివరించబడ్డాయి  
మరియు ఈ విధానాల యొక్క అన్ని నిబంధనలను నేను అర్థం చేసుకున్నాను, మరియు ఈ కింది విధానాల నిబంధనలకు నేను  
ఎల్లప్పుడూ కట్టుబడి ఉంటానని హామీ ఇస్తున్నాను.

- a).
- b).
- c).
- d).

(సంతకం)

తేదీ: \_\_\_\_\_

సాక్షులు:

- 1).
- 2).

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(ANNEXURE-B)



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I \_\_\_\_\_ (NAME), \_\_\_\_\_ (E CODE),  
\_\_\_\_\_ (DESIGNATION), \_\_\_\_\_ (DEPARTMENT) here by  
certify that I have read out the following policies and explained them in **TELEGU/ HINDI** to  
\_\_\_\_\_ in the language that he understand. He is has become well  
aware of the provisions of these policies.

- a).
- b).
- c).
- d).

(Signature)

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

**अंडरटेकिंग**

में \_\_\_\_\_ (NAME), \_\_\_\_\_ (E CODE),  
\_\_\_\_\_ (DESIGNATION), \_\_\_\_\_ (DEPARTMENT) यह  
प्रमाणित करता हूँ कि उपर्युक्त नीतियाँ को मुझे **हिन्दी** में समझाया गया है और मैंने इन नीतियों के सभी प्रावधानों को  
समझ लिया है। मैं यहां एक वचन दे रहा हूँ कि मैं निम्नलिखित नीतियों के प्रावधानों का पालन करूंगा।

- a).
- b).
- c).
- d).

(हस्ताक्षर)

तारीख: \_\_\_\_\_

गवाह:

- 1)
- २)

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