



SWISS GARNIER LIFE SCIENCES

**PLOT NO. 21-23, INDUSTRIAL AREA, MEHATPUR, UNA - 174315,
HIMACHAL PRADESH, INDIA.**

ESG - POLICY MANUAL

Doc No : SGLS/ESG/Policy

Issue No : 01

Rev No : 00

Latest Annual Review Date: 1st July, 2024






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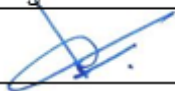




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1. Employees Health and Safety Policy

1. Introduction

SGLS is dedicated to fostering a safe and healthy work environment for all individuals involved in the manufacturing and marketing of pharmaceuticals, nutraceuticals, and food supplements. We understand that employee well-being is paramount to our success and operational excellence. This policy reflects our commitment to managing health and safety issues comprehensively while integrating Environmental, Social, and Governance (ESG) principles. By prioritizing the health and safety of our workforce, we aim to cultivate a culture of safety and wellness that empowers employees, enhances productivity, and ensures compliance with relevant regulations. Our ultimate goal is to create a sustainable workplace that supports the health and prosperity of all.

2. Purpose

The purpose of this policy is to provide a robust framework for managing employee health and safety issues at SGLS. Our focus is on promoting both physical and psychological health, ensuring a safe working environment, and preventing stress-related challenges. This policy aims to establish clear guidelines and practices that enhance employee well-being, reduce workplace hazards, and foster a supportive atmosphere. It serves as a commitment to our employees, contractors, and visitors, ensuring that everyone at SGLS is aware of their rights and responsibilities regarding health and safety. Through proactive measures and continuous improvement, we strive to create a resilient workforce and a thriving organizational culture.

3. Scope

This policy encompasses all facets of employee health and safety at SGLS, addressing various critical areas to ensure a holistic approach to well-being. Firstly, safety at work is prioritized through the implementation of effective safety protocols, training, and hazard assessments to mitigate risks. Secondly, physical health and wellness initiatives are promoted, including regular health screenings, fitness programs, and nutritional support. Additionally, psychological health and well-being are emphasized through mental health resources, counselling services, and awareness campaigns. Stress prevention and management strategies are integrated to address workplace stressors proactively. Lastly, emergency preparedness measures are established to ensure a swift and coordinated response to any incidents, safeguarding the health and safety of all personnel.

4. Roles and Responsibilities

4.1 Management

Management at SGLS plays a crucial role in establishing a culture of health and safety within the organization. Leadership commitment involves actively participating in health and safety initiatives, demonstrating that management prioritizes employee well-being. Additionally, management is accountable for the effective implementation and ongoing maintenance of this health and safety policy, ensuring that all employees are aware of their responsibilities. Regular risk assessments are conducted to identify potential hazards within the workplace, allowing management to implement appropriate control measures to mitigate risks. Finally, providing necessary training and resources is essential, enabling employees to understand and adhere to health and safety practices effectively.



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4.2 Health and Safety Officer

The Health and Safety Officer is integral to ensuring compliance with SGLS's health and safety policy. This role includes monitoring health and safety practices across the organization, conducting regular audits, and providing detailed reports on compliance levels. In addition to oversight, the Health and Safety Officer is responsible for investigating all incidents, accidents, and near misses, offering recommendations for corrective actions to prevent future occurrences. Moreover, the Health and Safety Officer develops and implements comprehensive training programs addressing key health and safety issues, ensuring all employees receive the necessary training to perform their duties safely and responsibly within the workplace.

4.3 Employees

Employees at SGLS have a vital role in maintaining a safe work environment through personal responsibility. Each employee is accountable for their own health and safety as well as that of their colleagues, which includes adhering to established health and safety procedures and reporting any identified hazards, incidents, or unsafe conditions promptly. Active participation in health and safety training is expected, with employees encouraged to apply the principles learned in their daily work activities. Cooperation with management and the Health and Safety Officer is essential, as employees should engage in risk assessments, safety drills, and other health and safety initiatives, fostering a collaborative approach to workplace safety.


5. Employees Health and Safety Policy

5.1 Safety at Work

Workplace Environment: SGLS is committed to providing a workplace environment that is free from recognized hazards that could lead to injury or illness. This commitment involves maintaining clean, organized workspaces that promote safety and efficiency. Regular inspections will be conducted to identify and address potential hazards, ensuring compliance with all relevant safety regulations. In addition, appropriate safety equipment will be provided and maintained, enabling employees to perform their tasks safely. By fostering a safe workplace environment, SGLS aims to enhance employee well-being, improve productivity, and minimize the risk of accidents and health issues associated with unsafe conditions.

Personal Protective Equipment (PPE): SGLS prioritizes the safety of its employees by providing appropriate Personal Protective Equipment (PPE) necessary for various tasks and activities. Employees are required to wear PPE as specified to protect themselves from potential hazards in the workplace. Regular training sessions will be organized to educate employees on the proper use, care, and maintenance of PPE, ensuring they understand its importance in safeguarding their health and safety. Additionally, management will ensure that PPE is readily available and in good condition.

Emergency Procedures: To ensure the safety of all employees, SGLS will establish clear emergency procedures that address potential emergencies, including fires, chemical spills, and medical incidents. These procedures will be communicated to all staff through training sessions, informational materials, and regular safety meetings. Employees will be trained to respond effectively in emergency situations, understanding their roles and responsibilities during a crisis. Regular emergency drills will be conducted to practice these procedures, ensuring that employees are familiar with the actions to take in case of an emergency. This proactive approach is essential for minimizing risks and enhancing the overall safety culture within SGLS.

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5.2 Physical Health at Work

Ergonomics: SGLS recognizes the importance of ergonomics in promoting employee health and productivity by reducing physical strain in the workplace. To this end, ergonomic practices will be implemented across the organization, beginning with comprehensive workstation assessments to identify potential ergonomic risks. Adjustments will be made to workstations, including the proper placement of monitors, chairs, and tools, to enhance comfort and minimize the risk of musculoskeletal disorders. Employees will be trained on the principles of ergonomics and encouraged to adopt practices that support good posture and reduce fatigue. By prioritizing ergonomic solutions, SGLS aims to create a healthier work environment, thereby enhancing employee well-being, reducing absenteeism, and improving overall job satisfaction.

Health Monitoring: To safeguard the health of employees, SGLS will implement a proactive health monitoring program that includes regular health checks and screenings, especially for those in high-risk roles. These health assessments will focus on identifying work-related illnesses and injuries early, allowing for timely intervention and management. Employees will be encouraged to participate in these health checks as part of their overall wellness strategy. Confidentiality and respect for individual privacy will be maintained throughout the process. By prioritizing health monitoring, SGLS aims to foster a culture of health and safety, ensuring that potential health issues are addressed promptly and effectively, ultimately supporting a more resilient workforce.

Wellness Programs: SGLS is committed to promoting physical health among employees through comprehensive wellness programs that encourage healthy lifestyles. These programs will focus on various aspects of well-being, including exercise, nutrition, stress management, and smoking cessation initiatives. Regular workshops, fitness challenges, and health fairs will be organized to engage employees and provide valuable information on maintaining a healthy lifestyle. Employees will also have access to resources such as nutrition counselling and fitness classes, promoting a culture of wellness within the organization. By investing in wellness programs, SGLS aims to enhance employee morale, reduce healthcare costs, and improve overall productivity, leading to a healthier, happier workforce dedicated to the company's success.

5.3 Psychological Health at Work

Mental Health Support: SGLS is dedicated to fostering a supportive environment for employees' mental health by providing access to various counselling services and mental health resources. This initiative aims to create a safe space where employees can seek help without fear of stigma or judgment. SGLS will implement awareness programs that educate employees about mental health issues, promoting understanding and reducing misconceptions in the workplace. Resources such as workshops, informational materials, and access to professional mental health services will be made available to all employees. By prioritizing mental health support, SGLS seeks to enhance employee well-being, improve workplace morale, and create a culture of openness and support that encourages individuals to seek help when needed.

Work-Life Balance: SGLS recognizes the importance of maintaining a healthy work-life balance for its employees, understanding that it contributes to overall well-being and productivity. To promote this balance, the company will encourage flexible working arrangements, allowing employees to adjust their work schedules to better fit their personal lives. Additionally, regular breaks will be promoted to prevent burnout and enhance focus throughout the workday. Management will ensure that workloads are reasonable and manageable, preventing excessive stress and encouraging a sustainable work pace. By fostering a culture that values work-life balance, SGLS aims to enhance employee satisfaction, reduce turnover, and create a more engaged and motivated workforce dedicated to achieving organizational goals.



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Training for Managers: To effectively support employees' mental health, SGLS will provide targeted training for managers, equipping them with the skills to recognize signs of mental health issues among their team members. This training will cover various aspects of mental health awareness, including identifying stressors, understanding the impact of mental health on performance, and fostering an inclusive environment where employees feel comfortable discussing their challenges. Managers will also learn how to provide appropriate support and resources, ensuring they can guide employees to the right channels for help. By empowering managers with this knowledge, SGLS aims to create a supportive workplace culture where mental health is prioritized and addressed proactively, ultimately benefiting the entire organization.

5.4 Stress Prevention

Stress Risk Assessment: SGLS is committed to proactively managing workplace stress through regular stress risk assessments. These assessments will focus on identifying potential sources of stress, such as excessive workloads, tight deadlines, and challenging workplace relationships. By evaluating these factors, SGLS aims to gain insights into areas that may contribute to employee stress and develop strategies to address them. The assessments will involve surveys, interviews, and focus groups to gather comprehensive feedback from employees. This data-driven approach will enable the organization to implement effective interventions tailored to the specific stressors. By prioritizing stress risk assessments, SGLS seeks to enhance employee well-being, improve job satisfaction, and foster a healthier work environment.

Stress Management Programs: To support employees in managing workplace stress, SGLS will implement a range of stress management programs designed to equip employees with the tools and techniques needed to cope with stress effectively. These programs will include stress management workshops that teach practical strategies for identifying stressors and developing healthy coping mechanisms. Additionally, resilience training will be offered to help employees build their ability to bounce back from challenges and adapt to changing circumstances. Through these initiatives, SGLS aims to create a supportive environment where employees can learn to manage stress proactively, leading to improved mental health, increased productivity, and a more positive workplace culture.

Open Communication: SGLS recognizes that open communication is vital for effectively addressing workplace stressors and fostering a supportive work environment. To promote this culture, the organization will encourage employees to express their concerns and provide feedback regarding stress-related issues without fear of retribution. Regular meetings, anonymous surveys, and feedback sessions will be organized to facilitate dialogue between employees and management. This approach will not only help identify specific stressors but also empower employees to contribute to solutions. By prioritizing open communication, SGLS aims to create an inclusive atmosphere where employees feel valued and heard, ultimately leading to a healthier workplace and improved overall employee well-being.



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6. Quantitative Objectives

Objective Description	Qualitative Objective	Unit of Measure	Target Value
Reduction of Workplace Injuries	Achieve a safer workplace with fewer incidents.	Number of workplace injuries reported	Sustaining with ZERO Work Place injuries in the forth coming FY 24-25 and further
Employee Participation in Wellness Programs	Increase employee engagement in health and wellness initiatives.	Percentage of employees participating in wellness programs	Achieve 75% participation in wellness programs within the next year.
Employee Satisfaction with Health and Safety Measures	Improve employee satisfaction regarding health and safety measures in the workplace.	Employee satisfaction survey results	Achieve a satisfaction score of 85% or higher in annual employee surveys related to health and safety.
Mental Health Resource Utilization	Encourage employees to utilize mental health resources and support.	Number of employees accessing mental health support services	Increase utilization of mental health resources to 30% by the FY 25-26
Reduction of Work-Related Stress Levels	Decrease the overall levels of work-related stress among employees.	Results from stress assessment surveys	Reduce reported work-related stress levels by 15% within FY 25-26

7. Distribution and Communication

This health and safety policy will be effectively communicated to all employees through multiple channels. Firstly, it will be incorporated into the employee handbook, which new hires will receive during their orientation. Additionally, the policy will be accessible on the company intranet, allowing employees to easily reference it whenever needed. To further reinforce understanding, health and safety training sessions will be conducted, highlighting the key aspects of the policy and clarifying employees' roles and responsibilities. This comprehensive approach ensures that all employees are informed and engaged in promoting a safe and healthy workplace environment.







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8. Annual Review

This policy will undergo an annual review to ensure its continued relevance and effectiveness in promoting employee health and safety. The review process will begin with an evaluation of established objectives, assessing the extent to which quantitative targets have been met and making necessary adjustments to enhance health and safety measures. Feedback collection will be a crucial component of the review, as input from employees will be gathered through surveys and focus groups, helping to identify areas that require improvement. Additionally, the policy will be updated as needed to reflect any changes in regulations, emerging best practices, and evolving organizational goals related to employee health and safety. This commitment to continuous improvement will ensure that the policy remains effective and responsive to the needs of employees.

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2. Working Conditions Policy

1. Introduction

At SGLS, we are committed to fostering a working environment that promotes the well-being and productivity of our employees. This policy outlines our dedication to ensuring fair wages, comprehensive benefits, reasonable working hours, and effective communication regarding working conditions. By adhering to the highest standards of workplace practices, we aim to create an inclusive culture that prioritizes employee satisfaction and engagement. Our commitment to Environmental, Social, and Governance (ESG) principles guides our approach, ensuring that our operations reflect our values and contribute positively to the communities we serve.

2. Purpose

The purpose of this policy is to establish clear guidelines for working conditions at SGLS, ensuring that all employees receive fair treatment and opportunities for professional growth while maintaining a healthy work-life balance. This policy seeks to promote transparency and equity in the workplace, allowing employees to thrive both personally and professionally. By outlining our expectations and commitments, we aim to create a supportive environment that encourages open dialogue and collaboration among employees, contractors, and stakeholders. This policy applies to all individuals engaged in SGLS's operations.

3. Scope

This policy encompasses various aspects of working conditions, including wages, benefits, working hours, and work-life balance. It ensures that employees receive fair compensation for their contributions and access to a comprehensive benefits package that supports their health and well-being. Additionally, the policy addresses reasonable working hours, promoting a sustainable work pace and preventing burnout. The right to disconnect is emphasized, ensuring employees can balance work and personal time effectively. Employee communication regarding working conditions is vital, enabling feedback mechanisms to enhance employee satisfaction and engagement. By covering these key areas, the policy reinforces SGLS's commitment to creating a positive workplace culture.

4. Roles and Responsibilities

4.1 Management

Management plays a crucial role in fostering an organizational culture that prioritizes fair working conditions and ensures compliance with relevant labour laws and regulations. Leadership commitment is essential, as management must actively promote and model the values outlined in this policy. Furthermore, management is responsible for the effective implementation of the policy, providing necessary resources and support to employees to ensure their understanding and adherence. Regular monitoring of compliance will be conducted to verify that all employees are treated fairly and equitably, allowing for timely interventions and adjustments as needed to uphold a positive work environment.



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4.2 Human Resources (HR)

The Human Resources (HR) department is tasked with communicating this policy to all employees, ensuring its accessibility for reference and understanding. HR will oversee the administration of wages and benefits, guaranteeing that they meet both legal standards and industry benchmarks to maintain fairness and competitiveness. Additionally, HR will facilitate employee feedback mechanisms, such as surveys and discussion forums, to encourage open dialogue about working conditions. By actively engaging with employees and addressing their concerns, HR aims to foster a supportive environment that prioritizes employee satisfaction and continuous improvement in working conditions.

4.3 Employees

Employees have a personal responsibility to understand and adhere to the guidelines established in this policy. They are encouraged to actively participate in discussions about working conditions, sharing their insights and experiences to contribute to a more equitable workplace. Open communication is vital; employees are encouraged to provide feedback and communicate any concerns regarding their working conditions to management or HR. This collaborative approach fosters a culture of transparency and accountability, ensuring that all employees feel valued and heard. By taking an active role in the policy's implementation, employees help create a positive work environment that benefits everyone.


5. Working Conditions Policy

5.1 Wages

Fair Compensation: SGLS is dedicated to providing competitive and fair wages that accurately reflect employees' skills, experience, and contributions to the organization. To uphold this commitment, we will conduct regular market analyses to ensure our compensation packages are aligned with industry standards and best practices. By staying informed about market trends, we can make necessary adjustments to remain competitive and attract top talent. This approach not only supports employee satisfaction but also reinforces our commitment to fairness and equity within the workplace, fostering a culture where every employee feels valued for their contributions.

Timely Payment: At SGLS, we recognize the importance of timely payment in maintaining employee trust and satisfaction. Wages will be paid on a regular schedule, whether monthly or bi-weekly, in accordance with applicable labour laws. This commitment ensures that employees receive their earnings on time, allowing them to effectively manage their financial obligations. By adhering to a consistent payment schedule, we aim to create a reliable and supportive environment for our employees. This practice not only demonstrates our respect for their hard work but also reinforces our dedication to maintaining fair working conditions.

Transparent Pay Structure: SGLS is committed to promoting transparency in our compensation practices by clearly communicating the pay structure to all employees. This includes providing information about salary ranges for different positions within the organization, ensuring that employees understand how their compensation is determined. By fostering transparency around pay, we aim to build trust and confidence among our workforce, allowing employees to feel secure in the knowledge that they are compensated fairly in relation to their roles. This approach aligns with our broader commitment to equitable working conditions and encourages open dialogue about compensation matters.

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5.2 Benefits

Health and Wellness Benefits: SGLS is dedicated to supporting employees' physical well-being through comprehensive health benefits. We offer a robust benefits package that includes medical, dental, and vision insurance to ensure our employees have access to essential healthcare services. These benefits are designed to alleviate financial burdens associated with medical expenses, promoting a healthy workforce and enhancing overall job satisfaction. By prioritizing health and wellness, we aim to create a supportive environment that encourages employees to take care of their physical health, ultimately contributing to increased productivity and a positive workplace culture.

Retirement Plans: SGLS recognizes the importance of planning for the future, which is why we provide employees with access to retirement savings plans, including the Provident Fund (PF) or Employee Pension Scheme (EPS). These plans are designed to help employees save for retirement, ensuring they can maintain their desired standard of living when they choose to retire. By offering these retirement options, we aim to foster financial security and peace of mind among our workforce. This commitment reflects our dedication to supporting employees not only during their careers but also throughout their retirement years.

Paid Time Off (PTO): To promote work-life balance, SGLS offers generous paid time off (PTO) to our employees. This includes vacation days, sick leave, and public holidays, allowing employees the flexibility to recharge and attend to personal matters without financial stress. We believe that encouraging employees to take time off is essential for maintaining their overall well-being and productivity. By providing ample PTO, we support a healthy work-life balance that enables our employees to return to work refreshed and focused. This commitment reinforces our dedication to creating a supportive workplace culture where employees feel valued and respected.

Employee Assistance Programs (EAP): SGLS is committed to supporting our employees' overall well-being through Employee Assistance Programs (EAP). These programs provide access to counselling services and resources to assist employees with personal issues that may affect their work, including mental health support. By offering EAPs, we aim to create a workplace where employees feel supported in addressing challenges they may face, ultimately enhancing their productivity and job satisfaction. This initiative underscores our dedication to fostering a healthy work environment and promoting mental health awareness, helping employees navigate life's challenges while maintaining their professional responsibilities.

5.3 Working Hours

Standard Working Hours: SGLS is committed to maintaining a standard workweek of 40-48 hours in accordance with local labour laws regarding maximum working hours. This policy aims to ensure that employees have a structured work schedule that promotes productivity while respecting their right to a healthy work-life balance. By adhering to these standards, we strive to create a working environment that fosters employee well-being and satisfaction. SGLS understands the importance of providing employees with adequate time to rest and recharge, which ultimately contributes to a more engaged and motivated workforce.

Flexible Working Arrangements: To better support our employees' diverse needs, SGLS will offer flexible working arrangements where feasible. This includes options for remote work and flexible hours, allowing employees to tailor their schedules to better accommodate personal commitments and responsibilities. By promoting flexibility, we aim to enhance employee satisfaction and productivity, as individuals can create a work environment that best suits their lifestyle.



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This initiative reflects our commitment to fostering a positive workplace culture that values work-life balance and recognizes the importance of individual circumstances in achieving professional success.

Overtime Policies: SGLS recognizes that there may be times when overtime work is necessary to meet business demands. In such cases, we are committed to compensating overtime according to legal requirements and company policies. Employees will be informed in advance of any expected overtime, ensuring transparency and allowing them to plan accordingly. This approach not only ensures compliance with labour laws but also demonstrates our respect for employees' time and contributions. By clearly communicating overtime expectations and providing fair compensation, we strive to maintain a supportive and equitable work environment for all employees.

5.4 Work-Life Balance

Encouraging Balance: SGLS acknowledges that maintaining a healthy work-life balance is crucial for employee well-being and overall job satisfaction. To support this, we will actively promote policies and practices that enable employees to effectively manage their professional and personal lives. This includes offering flexible working arrangements and encouraging employees to take breaks when needed. By fostering an environment that values work-life balance, we aim to enhance productivity and morale, leading to a more engaged and motivated workforce. SGLS believes that when employees feel supported in their personal lives, they are better equipped to perform at their best in their professional roles.

Time Off for Personal Commitments: SGLS encourages employees to take time off for personal commitments and family responsibilities without fear of repercussions. We understand that life can bring unexpected challenges, and it is important for employees to attend to personal matters as needed. By promoting a culture that values and respects employees' personal time, we aim to reduce stress and enhance overall job satisfaction. Employees will be reminded of their rights to take necessary leave and will be supported in their decisions to prioritize their well-being. This approach reflects our commitment to creating a compassionate workplace that recognizes the importance of personal commitments.

Support for Family Responsibilities: To create a family-friendly workplace, SGLS will provide support for employees with family responsibilities. This includes offering parental leave and childcare assistance to help employees balance their work and family lives effectively. We recognize that employees with families face unique challenges, and we aim to alleviate some of that burden through supportive policies. By fostering a workplace culture that prioritizes family needs, we encourage employees to engage fully in both their personal and professional lives. SGLS is committed to ensuring that all employees feel valued and supported as they navigate their responsibilities at home and at work.

5.5 Right to Disconnect

Policy on After-Hours Communication: SGLS is committed to respecting employees' right to disconnect from work-related communications after regular working hours. This policy ensures that employees are not expected to respond to emails or phone calls outside of their scheduled working hours, except in cases of emergencies. By clearly defining this boundary, we aim to reduce stress and prevent burnout, allowing employees to recharge and maintain a healthy work-life balance. We encourage all employees to prioritize their personal time and well-being, fostering an environment where work-related stress does not intrude upon their time away from the office.



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Promoting Disconnect: To reinforce our commitment to a healthy work-life balance, managers at SGLS will actively promote a culture of disconnecting after hours. This includes leading by example, refraining from sending non-urgent communications outside of work hours, and encouraging employees to do the same. We believe that respecting personal time is essential for maintaining employee morale and productivity. Managers will support their teams in establishing boundaries around work communications, fostering an environment where employees feel empowered to disconnect and focus on their personal lives. By prioritizing this culture, SGLS aims to enhance overall employee satisfaction and well-being.

5.6 Two-Way Communication on Working Conditions

Open Communication Channels: SGLS fosters an environment of open communication between management and employees regarding working conditions. We believe that transparent dialogue is vital for addressing concerns and enhancing the workplace atmosphere. Regular meetings and feedback sessions will be held to facilitate discussions, allowing employees to voice their opinions, share suggestions, and report any issues they may encounter. This proactive approach ensures that employees feel heard and valued, contributing to a culture of collaboration and continuous improvement. By prioritizing open communication, we aim to create a supportive workplace where every employee's perspective is considered in decision-making processes.

Employee Satisfaction Surveys: To better understand employees' perceptions of their working conditions, SGLS will conduct annual employee satisfaction surveys. These surveys will provide valuable insights into various aspects of the workplace, including compensation, benefits, working hours, and overall job satisfaction. The results will help identify strengths and areas for improvement, ensuring that we remain responsive to employee needs. By systematically gathering feedback, we can track changes over time and assess the effectiveness of implemented policies. This commitment to understanding employee experiences underscores our dedication to fostering a positive work environment that promotes well-being and productivity.

Feedback Implementation: Management at SGLS will carefully review the results of employee satisfaction surveys and feedback to identify actionable insights for enhancing working conditions. Changes will be implemented based on employee input, ensuring that their voices are considered in shaping workplace policies and practices. By acting on feedback, we demonstrate our commitment to continuous improvement and responsiveness to employee needs. This iterative process allows us to adapt and refine our working conditions, creating an environment that supports employee engagement and satisfaction. We believe that by actively implementing feedback, we can foster a workplace culture that values collaboration and mutual respect.

6. Quantitative Objectives

Objective Description	Qualitative Objective	Unit of Measure	Target Value
Reduction of Employee Turnover Rate	Improve employee retention through enhanced working conditions.	Employee turnover rate	Reduce employee turnover by 15% within one year.
Employee Satisfaction with Wages and Benefits	Increase employee satisfaction with compensation and benefits.	Employee satisfaction survey results	Achieve a satisfaction score of 80% or higher in annual surveys related to wages and benefits.



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Work-Life Balance Improvement	Enhance work-life balance through flexible working arrangements.	Percentage of employees utilizing flexible work options	Achieve at least 20% employee utilization of flexible work arrangements within one year.
Participation in Employee Satisfaction Surveys	Encourage employee feedback on working conditions.	Percentage of employees participating in surveys	Achieve at least 85% participation in annual employee satisfaction surveys.


7. Distribution and Communication

This working condition policy will be effectively communicated to all employees through multiple channels. Firstly, it will be included in the employee handbook, which will be provided to all new hires during their orientation, ensuring immediate awareness of their rights and responsibilities. Additionally, the policy will be accessible on the company intranet, allowing for easy reference at any time. Regular training sessions will also be conducted to cover the key aspects of this policy, ensuring that employees understand its contents and the importance of fair working conditions. This comprehensive communication strategy promotes transparency and engagement within the organization.

8. Annual Review

This working condition policy will undergo an annual review to maintain its relevance and effectiveness. The review process will begin with an evaluation of established quantitative objectives, assessing their achievement and identifying necessary adjustments to enhance working conditions. Feedback collection will be an integral part of the process, utilizing surveys and focus groups to gather employee insights and pinpoint areas for improvement. Additionally, the policy will be updated as required to align with changes in regulations, best practices, and the organization's goals, ensuring that it continues to support a fair and healthy work environment for all employees.

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3. Labor Relations Policy

1. Introduction

At SGLS, we recognize that a constructive relationship with our employees and their representatives is essential for fostering a positive work environment. This Labor Relations Policy articulates our commitment to structured labour relations, emphasizing the importance of ensuring that employees' voices are heard and their rights protected. By promoting open dialogue and collaboration, we aim to create an inclusive workplace that supports employee engagement and contributes to organizational success. Our commitment extends to working with trade unions and other employee representatives to address concerns and advance shared interests effectively.

2. Purpose

The purpose of this Labor Relations Policy is to establish clear and transparent guidelines that govern labour relations at SGLS. It aims to enhance communication between management and employees, fostering an environment where constructive dialogue can thrive. Additionally, the policy seeks to promote collective bargaining processes that are fair and equitable, benefiting both the organization and its workforce. By setting these standards, we intend to facilitate proactive engagement, address issues collaboratively, and ensure that employees feel valued and respected in their roles.

3. Scope

This Labor Relations Policy applies to all employees, management, and representatives within SGLS, including recognized trade unions and employee representatives. It encompasses all aspects of labor relations, from communication and negotiation to conflict resolution and grievance procedures. The policy is designed to ensure that all parties involved understand their rights and responsibilities while promoting a collaborative atmosphere where employee concerns can be addressed. By applying this policy consistently, we strive to uphold a respectful and productive workplace that aligns with our organizational values and goals.

4. Roles and Responsibilities

4.1 Management

Management plays a crucial role in fostering a culture of respect and collaboration with employee representatives and trade unions. This involves demonstrating leadership commitment by ensuring the effective implementation of labour relations policies and allocating the necessary resources to support structured engagement. Open and transparent communication with employees regarding labour relations, collective agreements, and any changes affecting their employment is also essential to maintaining trust and clarity within the organization.

4.2 Human Resources (HR)

HR facilitates structured dialogue between management and employee representatives, ensuring that all parties are informed and engaged in discussions. To enhance communication, negotiation, and conflict resolution skills, HR provides training for both management and employee representatives. Additionally, HR is responsible for monitoring compliance with labour laws, collective agreements, and this policy, ensuring that all employees are treated fairly and equitably in the workplace.



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4.3 Employee Representatives and Trade Unions

Employee representatives and trade unions serve to advocate for the interests and rights of employees in discussions with management. They are expected to engage constructively in dialogue, participating actively in meetings, negotiations, and consultations. Moreover, they have the responsibility to communicate the outcomes of discussions and negotiations back to their constituents, promoting transparency and accountability within the organization.

4.4 Employees

Employees are encouraged to take an active role in labour relations by participating in discussions and providing feedback to their representatives on concerns and suggestions. It is important for employees to respect the established processes for labour relations and engage in constructive dialogue through their representatives. This collaborative approach fosters a positive working environment and ensures that employee voices are heard in the decision-making process.

5. Labor Relations Policy

5.1 Structured Relations with Employee Representatives

SGLS recognizes the critical role of employee representatives, including trade unions, in fostering constructive labour relations. We respect employees' rights to organize and engage in collective bargaining, acknowledging that their involvement is vital for a harmonious workplace. To ensure that employee perspectives are valued in decision-making processes, we are committed to establishing structured social dialogue with recognized representatives. This will involve regular meetings, consultations, and forums for open discussion. Furthermore, SGLS supports collective bargaining as a means to negotiate fair wages, benefits, and working conditions, engaging in good faith negotiations with employee representatives to reach mutually beneficial agreements that reflect the needs and concerns of our workforce.

5.2 Communication and Engagement

To facilitate effective communication, SGLS will maintain open channels between management and employee representatives. Regularly scheduled meetings will address employee concerns, organizational changes, and other pertinent topics to foster an atmosphere of transparency and trust. Additionally, employees will have access to various feedback mechanisms, including suggestion boxes and surveys, to voice their opinions and concerns. Employee representatives will be responsible for conveying this feedback to management, ensuring that employee voices are heard. Management will commit to transparent communication regarding decisions that affect employees, including changes to policies, procedures, and working conditions, reinforcing our dedication to an engaged and informed workforce.

5.3 Dispute Resolution

SGLS is committed to establishing clear grievance procedures that empower employees to raise concerns related to working conditions, treatment, or violations of their rights. These procedures will ensure that issues are addressed promptly and fairly, with employee representatives playing a crucial role in facilitating the resolution of grievances.



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To enhance the effectiveness of dispute resolution, both management and employee representatives will receive training in conflict resolution techniques, enabling them to address disputes and disagreements constructively. This approach promotes a positive working environment and helps maintain harmonious relationships within the organization.

5.4 Compliance with Labor Laws

SGLS is dedicated to adhering to all applicable labour laws and regulations governing labor relations, including those pertaining to collective bargaining, workers' rights, and trade union activities. To ensure compliance, we will conduct regular audits to monitor our practices and policies, identifying and addressing any issues that arise promptly. These audits will serve as a tool for continuous improvement, ensuring that our labour relations practices remain aligned with legal requirements and reflect our commitment to fair and equitable treatment of all employees. By fostering a culture of compliance, we aim to build trust and integrity within our workplace.

6. Quantitative Objectives

Objective Description	Qualitative Objective	Unit of Measure	Target Value
Increase Participation in Structured Social Dialogue	Foster an inclusive environment where employee voices are heard.	Percentage of employee representatives engaged in dialogue	Achieve at least 80% engagement in structured social dialogue sessions annually.
Improve Employee Satisfaction with Labor Relations	Enhance employee satisfaction with labor relations and representation.	Employee satisfaction survey results	Achieve a satisfaction score of 85% or higher in annual surveys related to labor relations.
Successful Collective Bargaining Outcomes	Achieve fair agreements that benefit both employees and the organization.	Number of collective agreements reached	Successfully negotiate at least one collective agreement annually.
Effective Grievance Resolution	Ensure timely and fair resolution of employee grievances.	Average resolution time for grievances	Resolve at least 90% of grievances within 30 days of reporting.
Training and Development Participation	Equip management and employee representatives with necessary skills for effective communication and negotiation.	Percentage of management and representatives trained	Ensure at least 75% of management and employee representatives complete training annually.



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7. Distribution and Communication

The company policy will be integrated into the employee handbook and provided to all new hires during their orientation to ensure clarity from the outset. Additionally, the policy will be accessible on the company intranet, promoting easy reference for all employees. To further reinforce understanding, regular training sessions will be conducted, focusing on the key aspects of this policy. These sessions will educate employees about their rights and responsibilities concerning labour relations, fostering a culture of awareness and compliance. This comprehensive approach aims to ensure all staff are well-informed and equipped to adhere to the policy.

8. Annual Review

To enhance labour relations, the evaluation of objectives will focus on assessing the achievement of established quantitative goals, allowing for necessary adjustments to improve outcomes. Regular feedback collection from employees and their representatives will be conducted through surveys and focus groups, helping to identify areas needing improvement. This inclusive approach ensures that employee perspectives are valued and considered. Additionally, the policy will be updated as needed to reflect changes in regulations, industry best practices, and evolving organizational goals. This proactive strategy aims to create a responsive and supportive labour relations environment that aligns with both employee needs and organizational objectives.

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4. Career Management Policy

1. Introduction

At SGLS, we acknowledge that our employees are our greatest asset, integral to our success as a leading manufacturer and marketer of innovative pharmaceuticals, nutraceuticals, and food supplement formulations. Our Career Management Policy reflects our dedication to supporting the career development of our employees throughout their journey with us. From recruitment to ongoing professional development, we are committed to fostering an environment that promotes growth, learning, and mobility. By providing resources and opportunities for skill enhancement and career progression, we aim to boost employee engagement and satisfaction. This commitment not only enriches our workforce but also drives organizational performance, ensuring we remain at the forefront of our industry and continue delivering exceptional products and services.

2. Purpose

The purpose of this policy is to establish a comprehensive framework for career management at SGLS. It serves to provide clear guidelines for the various processes related to recruitment, training, evaluation, and career development. By outlining these guidelines, we aim to create a structured approach that ensures all employees have equitable access to opportunities for growth and advancement. The policy is designed to empower employees to take ownership of their career paths while aligning individual aspirations with organizational objectives. Through this proactive framework, SGLS seeks to cultivate a culture of continuous learning and improvement, equipping employees with the skills and knowledge necessary for success in their roles and future endeavours.


3. Scope

This policy applies to all employees and management within SGLS, encompassing every aspect of career management. It includes recruitment, evaluation, training, career mobility, and professional development, ensuring a holistic approach to employee growth. By encompassing all levels of the organization, this policy promotes a unified strategy that prioritizes career advancement opportunities for everyone. The scope covers the identification of potential career paths, skill development programs, and performance evaluations to facilitate promotions and transfers. Furthermore, it emphasizes our commitment to diversity and inclusion, recognizing the importance of diverse perspectives in fostering innovation and enhancing workplace dynamics. Ultimately, this policy aims to create an environment where every employee can thrive and contribute to our collective success.

4. Roles and Responsibilities

4.1 Management

Management plays a crucial role in cultivating a culture that prioritizes career development and employee growth at SGLS. Leadership commitment is essential for fostering an environment where continuous learning is encouraged, and employees feel supported in their professional journeys. Management is tasked with ensuring the effective implementation of this Career Management Policy by allocating necessary resources to career management initiatives, including training and development programs. Regular performance evaluations are also a key responsibility; management must conduct these evaluations to provide constructive feedback, guiding employees in identifying their strengths and areas for improvement. By actively supporting career development, management contributes to enhanced employee engagement and retention, ultimately driving organizational success and performance.

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4.2 Human Resources (HR)

The Human Resources (HR) department at SGLS is integral to the successful execution of the Career Management Policy. HR is responsible for managing the recruitment process, ensuring that job descriptions are clear, inclusive, and aligned with the organization's strategic goals. This includes attracting diverse talent and promoting equal opportunity for all candidates. Additionally, HR designs and implements tailored training and development programs that address the varying needs of employees at different career stages, thus supporting their professional growth. HR also plays a vital role in career pathing by providing employees with tools and resources that help them understand potential career paths within the organization. This support empowers employees to make informed decisions about their career trajectories and fosters a culture of advancement.

4.3 Employees

Employees at SGLS are encouraged to take an active role in their career development, which is vital for personal and professional growth. By seeking out training opportunities, providing feedback, and engaging in discussions about their career aspirations, employees can better navigate their career paths within the organization. Active participation allows individuals to articulate their goals and identify the resources available to achieve them. Furthermore, employees are encouraged to conduct regular self-assessments of their skills, strengths, and areas for improvement. This self-reflection enables them to pinpoint their development needs and align their aspirations with available opportunities. By taking ownership of their career journeys, employees contribute to a dynamic and motivated workplace culture that benefits both the individual and the organization.


4.4 Supervisors and Managers

Supervisors and managers at SGLS play a vital role in supporting employee career development through effective coaching and mentoring. They are responsible for guiding employees in identifying growth opportunities and setting realistic career goals. This support includes providing regular feedback and facilitating open discussions about career aspirations during performance evaluations. Managers also play an essential role in performance support, ensuring that employees have the resources and tools necessary to succeed in their roles. By aligning individual career development discussions with organizational goals, supervisors and managers can foster a culture of accountability and growth. This collaborative approach not only enhances employee engagement but also drives overall organizational performance, creating a workforce that is skilled, motivated, and aligned with the company's objectives.

5. Career Management Policy

5.1 Recruitment

SGLS is committed to a structured and transparent recruitment process that ensures the best candidates are selected for each role. All job openings will include clear and comprehensive job descriptions that detail the responsibilities, required qualifications, and potential career progression opportunities. This transparency aids candidates in understanding the expectations and growth paths associated with each position. To promote diversity and inclusion, SGLS will actively seek to attract a diverse pool of candidates by implementing recruitment practices that are free from bias. Our selection process will be thorough, evaluating candidates based on their skills, experience, and alignment with SGLS's values. This will include interviews, assessments, and reference checks, ensuring that the chosen candidates not only meet the job requirements but also fit well within our organizational culture.

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5.2 Evaluation

SGLS will conduct regular performance reviews to assess employee performance systematically. These reviews will focus on providing constructive feedback and identifying areas for improvement, aligned with the organization's goals. Each performance review will incorporate a self-assessment component, encouraging employees to reflect on their achievements and areas for growth. Additionally, employees and their supervisors will collaboratively set performance goals during these evaluations. This collaborative approach ensures that individual aspirations align with organizational objectives, fostering a sense of ownership and motivation among employees. By establishing clear expectations and providing support, SGLS aims to enhance employee engagement and drive overall organizational success.

5.3 Training

SGLS recognizes the importance of continuous professional development and will conduct regular assessments to identify training needs across the organization. These assessments will consider employee feedback, performance evaluations, and emerging industry trends, ensuring that our training programs are relevant and effective. To address identified needs, SGLS will offer a diverse range of training programs, including technical skills training, leadership development, and soft skills training. Training will be delivered through various methods, such as workshops, online courses, and on-the-job training, providing flexibility for employees. Furthermore, we will foster a culture of continuous learning, encouraging employees to pursue further education, certifications, and professional development opportunities that enhance their career prospects and contribute to their overall growth.

5.4 Career Mobility

To support career mobility within the organization, SGLS will prioritize internal job postings, ensuring that employees are informed about available opportunities and encouraged to apply for roles that align with their aspirations. This approach not only fosters a sense of loyalty but also promotes a culture of growth and development. In addition to job postings, we will implement job rotation programs, allowing employees to gain exposure to different roles and departments. This experience broadens their skills and enhances their overall understanding of the organization. SGLS will also establish mentorship programs that pair employees with experienced mentors who can provide valuable guidance, support, and advice on career advancement. These initiatives collectively empower employees to take charge of their career paths, fostering a dynamic and motivated workforce.

5.5 Professional Development

SGLS is dedicated to supporting employees in their professional development through a variety of initiatives. HR will provide tools and resources to help employees identify potential career paths within the organization. This support may include career mapping sessions, workshops, and informational interviews with employees in various roles. Furthermore, SGLS will invest in leadership development programs designed to prepare employees for future leadership roles. These programs will focus on building essential leadership skills and competencies, equipping employees with the knowledge and tools necessary for success. To cultivate a positive work environment, SGLS will also establish mechanisms for providing regular feedback and recognition to employees for their contributions and achievements. By fostering a culture of appreciation and motivation, we aim to enhance employee engagement and retention, ultimately driving the organization's success.



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6. Quantitative Objectives

Objective Description	Qualitative Objective	Unit of Measure	Target Value
Increase Recruitment of Diverse Candidates	Attract a diverse talent pool that reflects the community we serve.	Percentage of diverse candidates in recruitment process	Achieve at least 30% diverse candidates in recruitment annually.
Enhance Training Participation	Ensure employees are equipped with necessary skills for their roles.	Percentage of employees participating in training programs	Achieve 90% participation in annual training programs.
Improve Employee Satisfaction with Career Development	Foster a culture where employees feel supported in their career growth.	Employee satisfaction survey results	Achieve a satisfaction score of 85% or higher in annual surveys related to career development.
Increase Internal Mobility	Encourage career advancement opportunities within the organization.	Percentage of positions filled internally	Fill at least 60% of vacancies through internal promotions or transfers.
Foster Continuous Learning	Promote a culture of learning and professional development.	Number of training programs offered annually	Offer at least 10 new training programs each year.


7. Distribution and Communication

To ensure all employees are informed of the career management policy, it will be included in the employee handbook, which will be distributed to all new hires during their orientation. This approach allows new employees to understand the company's commitment to their career development from the outset. Additionally, the policy will be made accessible on the company intranet, ensuring that all employees can easily find and reference it at any time. Regular training sessions will also be conducted to cover the key aspects of the policy, reinforcing employees' understanding of their rights and responsibilities in managing their careers effectively.

8. Annual Review

The annual review of the career management policy will involve a thorough evaluation of established quantitative objectives to assess their achievement. This process will include gathering feedback from employees through surveys and focus groups, enabling the identification of areas for improvement in the career management process. The collected feedback will guide necessary adjustments to enhance practices and ensure alignment with employees' needs. Additionally, the policy will be updated as required to reflect any changes in regulations, best practices, or organizational goals, maintaining its relevance and effectiveness in supporting employee career development.

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5. Child and Forced Labor Policy

1. Introduction

At SGLS, we are dedicated to maintaining the highest ethical standards in our operations, especially concerning labour practices. As a prominent manufacturer and marketer of innovative pharmaceuticals, nutraceuticals, and food supplement formulations, we understand the critical importance of ensuring our business operations are free from child labour, forced labour, and any form of compulsory labour. This policy articulates our unwavering commitment to preventing and eradicating such practices not only within our company-owned operations but also throughout our supply chain, reinforcing our responsibility to uphold human rights and promote ethical labour practices in all areas of our business.

2. Purpose

The purpose of this policy is to establish a clear framework for SGLS that ensures our business practices align with international labour standards and human rights principles. This policy outlines the proactive measures we will implement to prevent and address any incidents of child or forced labour within our operations. Additionally, it serves as a guiding document for our employees and stakeholders, providing clear direction on our commitment to ethical labour practices. By fostering awareness and accountability, we aim to uphold the dignity of all individuals involved in our operations and supply chain.

3. Scope

This policy applies to all employees, management, suppliers, and contractors associated with SGLS. It encompasses all aspects of our operations, including manufacturing, marketing, and supply chain activities. By including all personnel and partners, we aim to ensure a comprehensive approach to combating child and forced labour. This policy sets the standard for ethical conduct across our entire organization and extends to all interactions and relationships with external parties. We are committed to promoting a culture of compliance and ethical behaviour, reinforcing our dedication to safeguarding human rights within our operations and the broader community.

4. Roles and Responsibilities

4.1 Management

Senior management at SGLS plays a crucial role in fostering a culture that respects human rights and ensuring compliance with this policy. Leadership commitment is vital in promoting ethical labor practices throughout the organization. Management is responsible for ensuring that this policy is effectively communicated, understood, and implemented at all levels, from entry-level employees to executives. To maintain relevance and effectiveness, management will conduct regular reviews of the policy and related procedures, making adjustments as necessary based on feedback and changing conditions. By actively endorsing and monitoring this policy, management reinforces SGLS's dedication to eradicating child and forced labour from all operations and supply chains.



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4.2 Human Resources (HR)

The Human Resources (HR) department at SGLS plays a pivotal role in enforcing this policy through its recruitment practices and training initiatives. HR will ensure that all recruitment processes are free from discrimination and do not involve the employment of children or forced labor, adhering strictly to ethical hiring standards. Additionally, HR will provide comprehensive training to employees about the importance of preventing child and forced labour, emphasizing their responsibilities under this policy. This training will equip employees with the knowledge needed to recognize and address potential issues effectively. By fostering awareness and understanding, HR aims to cultivate a workplace culture that prioritizes human rights and ethical labour practices.

4.3 Compliance and Risk Management Team

The Compliance and Risk Management Team at SGLS is tasked with monitoring adherence to this policy and addressing any reported incidents of child or forced labour. This team will implement robust monitoring mechanisms to ensure compliance across the organization, regularly reviewing practices and protocols. They will also investigate any reports of violations, taking prompt corrective actions as necessary. Furthermore, the compliance team will conduct thorough assessments of suppliers and contractors to ensure their operations align with our commitment to ethical labour practices. By establishing clear compliance measures and conducting ongoing assessments, the team ensures that SGLS maintains its high ethical standards throughout its supply chain.

4.4 Employees

All employees at SGLS share the responsibility for understanding and complying with this policy, contributing to a culture of ethical labour practices. It is crucial for employees to be aware of the signs of child and forced labour and to understand the implications of these practices. Employees are encouraged to actively report any suspected incidents of child or forced labour, utilizing established reporting channels to ensure confidentiality and protection from retaliation. By fostering a culture of awareness and vigilance, employees can play a vital role in identifying and addressing potential violations. This collective responsibility not only protects individuals but also upholds SGLS's commitment to ethical labour practices.

4.5 Suppliers and Contractors

Suppliers and contractors associated with SGLS are required to adhere to this policy and implement effective measures to prevent child and forced labour within their operations. It is essential that these external partners share SGLS's commitment to ethical labour practices and demonstrate compliance through transparent reporting and assessment processes. Suppliers must establish their own policies and practices that align with SGLS's commitment to human rights, conducting regular training for their employees to promote awareness. SGLS will conduct assessments and audits of suppliers to ensure adherence to this policy, reinforcing the expectation that all partners uphold the highest ethical standards in their labour practices and operations.

5. Child and Forced Labor

5.1 Commitment to Eradicate Child Labor

SGLS is dedicated to the eradication of child labour in all forms and defines it as any work that deprives children of their childhood, potential, and dignity. This includes activities that are mentally, physically, socially, or morally dangerous and harmful to children.



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To uphold this commitment, SGLS adheres strictly to the legal minimum age for employment as defined by local labour laws, ensuring that no individuals under the age of 18 are employed in any of our operations or within our supply chains. In addition to compliance, SGLS believes in the power of education and is committed to promoting educational opportunities for underprivileged children in the communities where we operate. We support initiatives that provide access to quality education, enabling children to break the cycle of poverty and secure a brighter future.

5.2 Commitment to Prevent Forced Labor

SGLS firmly opposes forced labour in any form, defining it as any work or service extracted from a person under threat of penalty, without the individual's voluntary consent. In alignment with this definition, SGLS prohibits the use of forced, bonded, or indentured labour across all operations. Employees are not required to surrender their identity documents or any other personal property as a condition of employment, ensuring that their rights and dignity are protected. Furthermore, SGLS values employee autonomy, affirming that all individuals have the right to leave their employment at any time, provided they give reasonable notice and do so without fear of retaliation. This commitment to ethical labour practices reinforces SGLS's dedication to fostering a respectful and safe work environment.

5.3 Risk Assessment and Management

To uphold our commitment to eradicating child labour and preventing forced labour, SGLS implements a comprehensive risk assessment and management framework. We conduct thorough due diligence on suppliers and contractors to assess their compliance with our labour practices policy. This includes requiring suppliers to provide evidence of their labour policies and practices, ensuring that they align with our values. Additionally, we conduct regular audits of our operations and supply chains to monitor compliance with this policy and identify any potential risks related to child or forced labour. These audits enable us to proactively address issues and enhance our overall approach to responsible sourcing and labour practices, ensuring that our supply chain is free from exploitation.

5.4 Training and Awareness

SGLS recognizes that training and awareness are crucial in preventing child and forced labour. We will provide comprehensive training to all employees, highlighting the importance of preventing these forms of labour and outlining identification and reporting procedures. This training will empower employees to recognize potential violations and take appropriate action when necessary. Additionally, SGLS is committed to collaborating with our suppliers to ensure they understand and comply with our policy. We will offer training programs to suppliers as needed, focusing on the identification of child and forced labour risks and effective remediation strategies. By fostering awareness and understanding among all stakeholders, SGLS aims to create a culture of vigilance and responsibility throughout our operations and supply chains.

5.5 Reporting and Remediation

SGLS is dedicated to maintaining a transparent and responsive approach to addressing incidents of child and forced labour. We encourage employees, suppliers, and stakeholders to report any suspected incidents through established reporting channels, ensuring that these mechanisms are accessible and confidential. Upon receiving reports of potential violations, SGLS will initiate thorough investigations to determine the validity of the claims. In cases where child or forced labour is identified within our operations or supply chain, we are committed to taking immediate corrective action.



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This includes removing affected individuals from the labor situation and providing them with appropriate support, such as access to education or vocational training, to help them reintegrate into society. SGLS believes in accountability and continuous improvement, actively working to enhance our policies and practices to prevent such incidents from occurring in the future.

6. Quantitative Objectives

Objective Description	Qualitative Objective	Unit of Measure	Target Value
Increase Awareness of Child and Forced Labor Issues	Ensure all employees understand the implications of child and forced labor.	Percentage of employees trained on the policy	Achieve 100% training completion within one year.
Supplier Compliance Assessment	Ensure all suppliers are compliant with child and forced labor policies.	Percentage of suppliers assessed for compliance	Assess 100% of key suppliers annually.
Incident Reporting and Response	Foster a culture where employees feel safe reporting concerns related to labor practices.	Number of reports received regarding child or forced labor	Aim for at least one report per quarter to identify risks.
Effective Remediation Actions	Ensure swift action is taken when incidents are reported.	Average time taken to remediate reported incidents	Remediate incidents within 30 days of reporting.
Community Engagement Programs	Support local initiatives that promote education and awareness of child labor issues.	Number of community programs supported annually	Support at least 2 community programs each year.

7. Distribution and Communication

This policy will be communicated to all employees and relevant stakeholders through multiple channels to ensure comprehensive awareness. Firstly, it will be included in the employee handbook, which will be distributed to all new hires during their orientation, providing them with essential information from the outset. Additionally, the policy will be accessible on the company intranet, allowing all employees to refer to it easily whenever needed. Regular training sessions will also be conducted, covering key aspects of the policy. These sessions will help employees understand their rights and responsibilities regarding child and forced labour, fostering a culture of compliance and ethical awareness.







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8. Annual Review

To maintain the relevance and effectiveness of this policy, it will undergo an annual review process. This review will begin with an evaluation of the achievement of established quantitative objectives related to child and forced labour, identifying areas that may require adjustments for improvement. Feedback will be actively gathered from employees and stakeholders through surveys and focus groups, ensuring diverse perspectives are considered in the assessment process. Based on this feedback, the policy will be updated as necessary to reflect changes in regulations, best practices, and organizational goals, ensuring ongoing commitment to protecting the rights of vulnerable populations within the labour framework.

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6. Diversity, Equity & Inclusion Policy

1. Introduction

At SGLS, we recognize that our workforce is one of our most valuable assets. We are committed to fostering a diverse, equitable, and inclusive work environment that reflects the communities we serve. This policy outlines our dedication to promoting diversity, equity, and inclusion (DEI) within our organization, ensuring that all employees feel respected, valued, and empowered to contribute to their fullest potential. We believe that embracing diverse perspectives enhances creativity, drives innovation, and improves overall performance, ultimately leading to a more successful and dynamic workplace that benefits everyone involved.

2. Purpose

The purpose of this policy is to establish clear guidelines for promoting diversity, equity, and inclusion (DEI) within SGLS. It aims to prevent discrimination, harassment, and any form of abuse while fostering a culture that embraces diversity and promotes equal treatment for individuals from all backgrounds. By outlining specific objectives and actions, this policy serves to create an inclusive environment where everyone can thrive and contribute meaningfully. SGLS is committed to continuous improvement in DEI practices to ensure a workplace where all employees feel safe, valued, and empowered to reach their full potential.

3. Scope

This policy applies to all employees, management, suppliers, contractors, and stakeholders of SGLS. It encompasses all aspects of the workplace, including recruitment, hiring, training, promotion, and daily interactions. By establishing a comprehensive framework for DEI, this policy ensures that every individual is treated with respect and dignity, regardless of their background. It applies to all organizational practices and processes, fostering a culture of inclusion and mutual support. SGLS is dedicated to creating an environment where diversity is celebrated, and equity is a fundamental principle guiding our interactions and decisions.


4. Roles and Responsibilities

4.1 Senior Management

Senior management at SGLS is pivotal in demonstrating a strong commitment to diversity, equity, and inclusion (DEI) by setting the tone at the top and promoting a culture of inclusion throughout the organization. This leadership commitment involves actively supporting DEI initiatives and ensuring that the principles of diversity and equity are integrated into the company's values and practices. Additionally, management will allocate adequate resources for DEI initiatives, training programs, and related activities, ensuring that all employees have access to the tools and support necessary for fostering an inclusive work environment. By prioritizing DEI, senior management reinforces the importance of diversity as a driver of innovation and organizational success.

4.2 Human Resources (HR)

The Human Resources (HR) department at SGLS plays a critical role in overseeing the implementation of the diversity, equity, and inclusion (DEI) policy, ensuring effective communication across the organization. HR will develop and deliver comprehensive training programs on various DEI topics, including unconscious bias, cultural competence, and anti-discrimination practices, to raise awareness and build skills among employees.

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Furthermore, HR will implement recruitment practices that promote diversity in candidate pools while minimizing biases in hiring decisions, ensuring fair and equitable treatment throughout the recruitment process. By establishing these frameworks, HR aims to create a workplace culture that values diversity and fosters equal opportunities for all employees.

4.3 Diversity and Inclusion Officer

The Diversity and Inclusion Officer at SGLS is responsible for developing and implementing comprehensive DEI programs and initiatives that align with the organization’s goals. This role includes assessing the current state of diversity and inclusion within the company and identifying areas for improvement. The officer will monitor DEI metrics, track progress toward established goals, and report findings to senior management regularly. By analysing data and feedback, the Diversity and Inclusion Officer will make recommendations for enhancing DEI efforts, ensuring that the organization remains accountable and transparent in its commitment to fostering a diverse and inclusive workplace culture that benefits all employees.

4.4 Employees

At SGLS, all employees are encouraged to actively participate in diversity, equity, and inclusion (DEI) initiatives and training programs to foster an inclusive workplace culture. Employee engagement in these initiatives is vital for creating a supportive environment where everyone feels valued and empowered. Employees are responsible for reporting any incidents of discrimination, harassment, or abuse, utilizing established channels to ensure concerns are addressed promptly and effectively. By promoting an inclusive culture, employees can contribute to a positive workplace environment that embraces diversity and encourages open dialogue. SGLS recognizes that a collective effort is essential to achieving meaningful progress in DEI.

4.5 Supervisors and Managers

Supervisors and managers at SGLS play a crucial role in promoting diversity, equity, and inclusion (DEI) by serving as role models and advocates for an inclusive work environment. They will be held accountable for fostering a culture that values diversity and ensuring that all team members feel respected and included. Managers are expected to provide support and resources to employees who experience discrimination or harassment, creating a safe space for open discussions about DEI issues. By actively engaging in DEI efforts, supervisors and managers can help cultivate an organizational culture where every employee feels empowered to contribute and succeed, driving overall performance and innovation.

5. Diversity, Equity & Inclusion Policy

5.1 Commitment to Diversity

SGLS is devoted to cultivating a diverse workforce that mirrors the vibrant fabric of our communities. We understand that diversity includes various dimensions, such as race and ethnicity, gender identity and expression, sexual orientation, age, disability status, religion, socioeconomic background, and national origin. By embracing this multifaceted nature of diversity, we aim to foster an environment where all employees can thrive, bringing their unique perspectives to our collective success. Our commitment extends beyond representation; it involves actively seeking diverse talent and ensuring that our workforce reflects the diverse populations we serve.



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5.2 Equity in the Workplace

At SGLS, we prioritize fair treatment for all employees in recruitment, hiring, promotion, and compensation, striving to eliminate barriers that may hinder the success of underrepresented groups. We are dedicated to providing equal opportunities for career advancement and professional development. By offering access to resources and support, we empower every employee to reach their full potential, fostering a workplace where everyone can succeed, regardless of their background.

5.3 Inclusion in the Work Environment

SGLS is committed to creating a welcoming and inclusive work environment where every employee feels respected, valued, and encouraged to contribute. We promote open dialogue and collaboration among diverse groups to cultivate a sense of belonging and community. Our zero-tolerance policy against discrimination, harassment, and abuse of any form underscores our commitment to dignity and respect. We strive to ensure that all employees can work in an environment free from physical, psychological, and verbal abuse, where diversity is celebrated, and everyone can flourish.

5.4 Training and Education

To enhance our commitment to diversity, equity, and inclusion, SGLS will provide ongoing DEI training for all employees. This training will raise awareness, educate on unconscious biases, and promote cultural competence. Specialized training for managers and supervisors will focus on effectively leading diverse teams, recognizing biases, and fostering an inclusive culture. Through continuous education, we aim to equip our workforce with the knowledge and skills necessary to navigate and embrace diversity, ensuring that our workplace is one where everyone can thrive.

5.5 Reporting and Accountability

SGLS encourages employees to report any incidents of discrimination or harassment through established channels, including HR. We take all reports seriously and commit to investigating them promptly and thoroughly. To reinforce accountability, employees found to have violated this policy will face disciplinary action, which may include termination. By establishing robust reporting mechanisms, we empower our workforce to speak up against injustices, fostering a culture of trust and safety that underpins our commitment to diversity and inclusion.

5.6 Community Engagement

SGLS seeks to engage with our community through partnerships with local organizations, educational institutions, and community groups to promote diversity and inclusion both within our organization and in the broader community. We are committed to implementing outreach programs aimed at underrepresented groups, providing mentorship, internships, and career development opportunities. By fostering these relationships, we aim to create pathways for diverse talent to enter our workforce and empower individuals in our communities, reinforcing our commitment to social responsibility and inclusion.



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6. Quantitative Objectives

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Increase Diversity in Recruitment	Enhance diversity in hiring processes	Percentage of diverse candidates in applicant pool	Achieve a minimum of 30% diverse candidates in each recruitment cycle.
Employee Training Participation	Ensure all employees participate in DEI training	Percentage of employees completing training	Achieve 100% participation in annual DEI training sessions.
Improve Employee Satisfaction	Foster a sense of belonging among employees	Employee satisfaction score (via survey)	Achieve an employee satisfaction score of 85% or higher regarding inclusion and equity.
Reduce Incidents of Discrimination and Harassment	Create a safer workplace environment	Number of reported incidents	Reduce reported incidents of discrimination and harassment by 50% within two years.
Community Engagement Initiatives	Increase participation in community outreach programs	Number of community partnerships established	Establish at least three new community partnerships annually to promote diversity and inclusion.


7. Distribution and Communication

This policy will be communicated and distributed to all employees and relevant stakeholders through several key channels. First, it will be included in the employee handbook and provided to all new hires during their orientation, ensuring they understand the company’s commitment to DEI from the start. The policy will also be accessible on the company intranet, allowing employees to easily refer to it whenever necessary. Regular DEI training sessions will be held to educate employees about the policy and its implications. Additionally, key updates related to DEI initiatives will be shared during company-wide meetings and internal communications, promoting ongoing engagement and awareness.

8. Annual Review

SGLS will conduct an annual review of this policy to ensure its effectiveness and relevance in promoting diversity, equity, and inclusion. The review process will begin with an evaluation of the achievement of established quantitative objectives, assessing areas for improvement in DEI practices. Feedback will be actively gathered from employees through surveys and focus groups to capture diverse insights on policy implementation. Based on this feedback, the policy will be updated as needed to reflect changes in regulations, best practices, and organizational goals, ensuring that SGLS remains committed to fostering an inclusive and equitable workplace for all employees.

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7. External Stakeholder Human Rights Policy

1. Introduction

At SGLS, we recognize our responsibility to respect and promote human rights in all aspects of our operations. This policy outlines our commitment to ensuring that our interactions with external stakeholders—including suppliers, customers, community members, and other partners—are conducted in a manner that respects and upholds human rights. We are dedicated to integrating human rights considerations into our business practices and decision-making processes to mitigate any adverse impacts on individuals and communities. By doing so, we aim to foster trust and accountability while contributing to the broader goal of promoting human rights in the communities we serve.

2. Purpose

The purpose of this policy is to establish a framework for identifying, preventing, and addressing human rights impacts related to our operations. It outlines the roles and responsibilities of SGLS in promoting human rights for external stakeholders and ensures that we uphold ethical standards in all our interactions. This policy aims to create a culture of respect for human rights within our organization and among our partners. By committing to these principles, we seek to promote transparency and accountability, enabling us to effectively address any human rights concerns that may arise in our business activities.

3. Scope

This policy applies to all employees, management, contractors, suppliers, and any third-party representatives associated with SGLS. It encompasses all activities related to our operations, including procurement, marketing, distribution, and community engagement. The policy ensures that every stakeholder understands their role in promoting and respecting human rights within their areas of responsibility. By establishing clear guidelines and expectations, we aim to cultivate an organizational culture that prioritizes human rights and encourages collaboration among all parties involved in our business operations, thereby enhancing our commitment to ethical practices.


4. Roles and Responsibilities

4.1 Senior Management

Senior management is responsible for demonstrating a strong commitment to human rights by fostering a culture of respect and accountability throughout the organization. This involves actively promoting human rights principles in all aspects of operations and decision-making. Management will ensure that adequate resources are allocated for the implementation of this policy, including training and awareness programs related to human rights. By setting a clear example, senior management can inspire employees at all levels to prioritize human rights and understand their importance within the company's overall mission, thus embedding these values into the organizational culture.

4.2 Human Resources (HR)

Human Resources (HR) will oversee the implementation and communication of this policy to all employees and stakeholders, ensuring that everyone understands their responsibilities regarding human rights. HR will develop and deliver training programs on human rights issues relevant to our operations, covering topics such as labour rights, anti-discrimination, and stakeholder engagement.

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This training will equip employees with the knowledge and skills needed to recognize and address human rights issues effectively. By fostering a culture of awareness and respect for human rights, HR will play a vital role in reinforcing SGLS's commitment to ethical practices across the organization.

4.3 Compliance Officer

The Compliance Officer will be responsible for monitoring adherence to this policy, conducting human rights impact assessments, and reporting findings to senior management. This role is critical in ensuring that human rights considerations are integrated into the company's operations and decision-making processes. Additionally, the Compliance Officer will assess potential human rights risks associated with new projects, suppliers, and partnerships. By identifying and addressing these risks proactively, the Compliance Officer will help SGLS maintain a strong commitment to human rights, enhancing the company's reputation and ensuring compliance with legal and ethical standards.

4.4 Employees

All employees are encouraged to actively engage in promoting human rights within their respective roles and to report any concerns related to potential human rights violations. This responsibility includes being vigilant and proactive in recognizing situations that may compromise human rights standards. Employees will also receive training to engage with external stakeholders in a respectful and ethical manner, ensuring that SGLS's interactions reflect our commitment to human rights. By fostering a culture of awareness and accountability, employees will contribute significantly to creating an inclusive and respectful workplace and community.

4.5 Suppliers and Contractors

Suppliers and contractors are expected to comply with this policy and demonstrate a commitment to respecting human rights in their operations. SGLS will seek to partner with suppliers and contractors that share our commitment to human rights, ensuring alignment with our ethical standards and values. This collaboration will involve assessing the human rights practices of potential partners and providing support for improving their policies where necessary. By building strong partnerships with responsible suppliers and contractors, SGLS aims to extend its commitment to human rights throughout its supply chain, promoting ethical practices across all business relationships.

5. External Stakeholder Human Rights

5.1 Commitment to Human Rights

SGLS is dedicated to upholding fundamental human rights principles across our operations. We respect labor rights, recognizing the necessity of fair labor practices that prohibit child labor, forced labor, and human trafficking. Our commitment includes providing fair wages, ensuring safe working conditions, and honoring the right to freedom of association. Additionally, we promote non-discrimination by offering equal treatment and opportunities to all individuals, irrespective of their race, gender, sexual orientation, religion, or other characteristics. Engaging with local communities and valuing the input and concerns of external stakeholders is central to our approach. We strive to build relationships based on respect and understanding, recognizing that active community engagement is essential for fostering a responsible and ethical business environment.



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5.2 Human Rights Impact Assessment

To ensure compliance with human rights principles, SGLS conducts regular human rights impact assessments. These assessments identify potential direct and indirect impacts our operations may have on external stakeholders. We evaluate labor rights by reviewing the practices of our suppliers and contractors to ensure alignment with human rights standards. Health and safety evaluations assess the potential impacts of our products on consumers and surrounding communities. We also recognize the intersection of environmental issues and human rights, particularly in vulnerable communities. Furthermore, we examine community relations to understand how our operations may affect local populations, focusing on aspects such as land use and resource allocation.

5.3 Stakeholder Engagement

SGLS is committed to fostering open dialogue with external stakeholders to address concerns and gather feedback regarding our human rights practices. Maintaining clear communication channels allows us to engage effectively with those impacted by our operations. We prioritize meaningful consultation processes with stakeholders, including affected communities, to gain insights into their perspectives and experiences. Incorporating stakeholder feedback into our decision-making is crucial for enhancing our human rights practices. By actively engaging with communities and other stakeholders, we aim to create transparency and trust, ensuring that their voices are heard and considered in our operations and initiatives.

5.4 Training and Awareness

SGLS is dedicated to enhancing awareness of human rights issues within our organization. We provide comprehensive training for all employees to ensure they understand their responsibilities in upholding human rights and the importance of respecting these principles in their roles. By fostering a culture of respect and awareness, we empower our workforce to contribute positively to our human rights objectives. Additionally, we collaborate with our suppliers to promote awareness and commitment to our human rights standards through targeted training and capacity-building initiatives. This partnership approach ensures that our entire supply chain is aligned with our values and contributes to the overall advancement of human rights across our operations.

5.5 Monitoring and Reporting

To effectively monitor our human rights impacts, SGLS will establish key performance indicators (KPIs) that reflect our progress toward our objectives. These metrics will help us assess the effectiveness of our initiatives and identify areas for improvement. Additionally, we will implement a transparent reporting mechanism that allows stakeholders to voice concerns related to human rights issues. This mechanism will include a hotline or dedicated email address, ensuring that concerns are addressed promptly and efficiently. By creating a culture of transparency and accountability, we aim to enhance our human rights practices and continuously improve our operations in alignment with our commitment to uphold human rights.

5.6 Remediation

SGLS is committed to establishing a robust grievance mechanism that allows external stakeholders to report any human rights violations or concerns related to our operations. This mechanism will provide a safe and accessible channel for individuals to express their grievances and seek resolution. If human rights violations are identified, SGLS will take prompt corrective action to address the issue and prevent recurrence.



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Our approach to remediation emphasizes accountability and responsibility, ensuring that we respond effectively to any violations and reinforce our commitment to upholding human rights. By fostering a responsive remediation process, we aim to build trust with our stakeholders and demonstrate our dedication to ethical practices in all aspects of our operations.

6. Quantitative Objectives

Objective Description	Qualitative Objective	Unit of Measure	Target Value
Conduct Human Rights Impact Assessments	Identify and address human rights risks	Number of assessments conducted	Conduct at least one comprehensive assessment per year.
Supplier Compliance with Human Rights Standards	Ensure suppliers adhere to our human rights standards	Percentage of compliant suppliers	Achieve 90% compliance among key suppliers.
Training Participation on Human Rights Issues	Enhance employee and supplier awareness of human rights	Percentage of employees trained	Achieve 100% participation in human rights training sessions annually.
Community Engagement Initiatives	Foster positive relationships with local communities	Number of engagement initiatives	Implement at least three community engagement initiatives annually.


7. Distribution and Communication

This policy will be communicated and distributed to all employees, suppliers, and relevant stakeholders through several key channels. First, it will be included in the employee handbook and provided to all new hires during their orientation, ensuring immediate awareness of the company's commitment to human rights. The policy will also be accessible on the company intranet for all employees, promoting ongoing reference and understanding. Regular human rights training sessions will be held to educate employees on the policy and its implications. Additionally, the policy will be integrated into contracts and agreements with suppliers and contractors, ensuring their commitment to uphold human rights standards.

8. Annual Review

SGLS will conduct an annual review of this policy to assess its effectiveness and relevance in promoting human rights. The review process will begin with an evaluation of the achievement of established quantitative objectives, identifying areas needing adjustment to enhance human rights practices. Feedback will be collected from stakeholders through surveys and focus groups, providing valuable insights into policy implementation. Based on this feedback, the policy will be updated as necessary to reflect changes in regulations, best practices, and organizational goals. This continuous review process will ensure that SGLS remains committed to protecting and promoting human rights within its operations and supply chain.

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8. Living Wage Policy

1. Introduction

At SGLS, we are committed to promoting fair and equitable compensation for all our employees and workers across our supply chain. Recognizing that a living wage is a fundamental aspect of ensuring the dignity and well-being of individuals, we have developed this Living Wage Policy to guide our practices in compensation. This policy aligns with our commitment to Environmental, Social, and Governance (ESG) principles and supports our mission to manufacture and market innovative pharmaceuticals, nutraceuticals, and food supplement formulations in a manner that respects human rights and promotes social equity. Through this policy, we aim to uphold the rights and welfare of our workforce.

2. Purpose

The purpose of this Living Wage Policy is to establish a framework for determining, implementing, and ensuring that all employees and workers receive a living wage that meets or exceeds the local cost of living. This policy outlines the roles and responsibilities of various stakeholders within SGLS, defines the criteria for calculating a living wage, and establishes measurable objectives to monitor our progress toward achieving this goal. By adhering to this policy, we aim to foster a culture of fairness, enhance employee satisfaction, and support economic stability in the communities where we operate.

3. Scope

This policy applies to all employees of SGLS, including full-time, part-time, temporary, and contract workers, as well as employees of suppliers and contractors who are engaged in activities related to our operations. It covers all aspects of wage determination and compensation practices within the organization. By ensuring that all workers receive a living wage, we seek to promote social equity and uphold human rights across our supply chain. This policy serves as a commitment to creating a fair and just workplace that prioritizes the welfare of all individuals involved in our operations.

4. Roles and Responsibilities

4.1 Senior Management

Senior management at SGLS plays a pivotal role in fostering a culture of transparency and accountability regarding wage practices. They are responsible for demonstrating their commitment to the principles outlined in this Living Wage Policy, ensuring that these principles are embedded within the organization's ethos. Management will also oversee the allocation of necessary resources for the effective implementation of this policy, which includes funding for training programs and comprehensive wage assessments. By prioritizing transparency and resource allocation, senior management sets the foundation for a sustainable wage strategy that promotes equity and supports the well-being of all employees.



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4.2 Human Resources (HR)

The Human Resources (HR) department will oversee the implementation and communication of the Living Wage Policy across all levels of the organization. HR will ensure that all employees are informed about the policy and understand their rights regarding fair compensation. Additionally, HR will regularly assess wage levels to ensure compliance with the living wage criteria, making necessary adjustments when required. This ongoing assessment process will include analyzing local cost of living data and engaging with employees to gather feedback on wage-related concerns. Through these efforts, HR will contribute to a workplace environment that values equitable compensation practices.

4.3 Compliance Officer

The Compliance Officer will be responsible for monitoring adherence to the Living Wage Policy and ensuring that all organizational practices align with its principles. This role involves conducting regular audits to assess compliance and reporting findings to senior management to inform decision-making. The Compliance Officer will also perform risk assessments to identify potential non-compliance issues related to living wage standards among suppliers and contractors. By proactively addressing these risks and ensuring rigorous monitoring, the Compliance Officer helps safeguard the organization's commitment to fair compensation practices throughout its supply chain.

4.4 Employees

At SGLS, employees are encouraged to understand their rights regarding compensation and actively communicate any concerns related to wage issues. This awareness fosters an inclusive culture where employees feel empowered to voice their opinions and contribute to discussions about fair pay. Additionally, employees may participate in evaluations, surveys, or discussions regarding the cost of living and wage levels, providing valuable insights for ongoing assessments. By engaging employees in this manner, SGLS not only enhances transparency but also ensures that its living wage practices are informed by the realities faced by its workforce.


4.5 Suppliers and Contractors

SGLS expects all suppliers and contractors to comply with the Living Wage Policy, demonstrating a firm commitment to paying a living wage to their workers. Compliance with this policy is integral to maintaining partnerships that align with SGLS's values and commitment to social equity. The organization will work collaboratively with suppliers to promote living wage practices within their operations, providing support and guidance as needed. Through these partnerships, SGLS aims to extend its commitment to fair compensation beyond its direct workforce, positively impacting the broader community and contributing to sustainable development across its supply chain.

5. Living Wage Policy

5.1 Definition of a Living Wage

A living wage is the minimum income required for a worker to meet their basic needs, encompassing essential aspects such as food, housing, healthcare, education, and transportation. It also allows for some discretionary income, ensuring that workers can afford a decent standard of living for themselves and their families.

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The concept of a living wage extends beyond mere survival; it embodies the idea that all individuals deserve the opportunity to thrive in their communities. By recognizing the importance of financial stability, SGLS is committed to establishing a wage structure that reflects the true cost of living, fostering a supportive environment where employees can achieve their personal and professional goals without the burden of financial stress.

5.2 Criteria for Determining a Living Wage

To determine an appropriate living wage, SGLS will consider several key factors. Firstly, a thorough analysis of the local cost of living will be conducted, examining essential expenses such as housing, food, healthcare, transportation, and other vital needs. Family size will also be factored into the living wage calculation, ensuring that it adequately supports the worker's dependents. Furthermore, SGLS recognizes the importance of adapting to economic realities; thus, adjustments will be made annually to reflect inflation and other economic changes that impact the cost of living, ensuring that our wage standards remain relevant and effective.

5.3 Implementation and Timeline

SGLS is committed to implementing the living wage policy within a clearly defined timeline, incorporating several key milestones. Within the first six months of policy implementation, an initial assessment will be conducted to evaluate current wage levels against established living wage standards. Following this assessment, necessary wage adjustments will be implemented within the subsequent six months to ensure compliance with living wage requirements. Furthermore, SGLS will conduct annual reviews of wage levels to verify ongoing adherence to living wage standards and make necessary adjustments. This proactive approach will ensure that our commitment to fair compensation is consistently met and maintained.

5.4 Stakeholder Engagement

Engaging with stakeholders is a critical component of SGLS's approach to establishing living wage standards. We will conduct a consultation process involving employees, suppliers, and community members to gather input on wage practices and ensure that our policies reflect the realities of the local economy. This collaborative effort will help us better understand the unique challenges faced by our workforce and the community at large. To facilitate ongoing dialogue, SGLS will implement a feedback mechanism that allows employees and stakeholders to voice their concerns or suggestions regarding wage practices and the living wage implementation process. This ensures that we remain responsive and adaptable to stakeholder needs and perspectives.

5.5 Monitoring and Reporting

To ensure accountability and track progress, SGLS will establish key performance indicators (KPIs) focused on our living wage objectives. These metrics will allow us to assess the effectiveness of our wage policies and identify areas for improvement. In addition, we will implement a transparent reporting mechanism that enables stakeholders to raise concerns related to wage practices. This mechanism will include a hotline or dedicated email address for reporting issues, ensuring that all voices are heard and addressed. By fostering a culture of transparency and responsibility, SGLS aims to uphold its commitment to fair compensation and continuous improvement in our living wage practices.



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5.6 Remediation

SGLS recognizes the importance of addressing any non-compliance with our living wage policy. If wage discrepancies are identified during assessments or through stakeholder feedback, we will take prompt corrective action to resolve these issues, ensuring that all workers receive a living wage. To facilitate this process, we will establish a grievance mechanism that allows employees and external stakeholders to report any concerns or violations related to wage practices. This mechanism will provide a safe and confidential channel for individuals to voice their issues, ensuring that we can respond effectively and uphold our commitment to fair compensation. By prioritizing remediation, SGLS aims to create a supportive and equitable work environment for all employees.

6. Quantitative Objectives

Objective Description	Qualitative Objective	Unit of Measure	Target Value
Conduct Initial Wage Assessment	Establish baseline for living wage compliance	Number of assessments conducted	Complete initial assessment for all employees within 6 months.
Implement Wage Adjustments	Ensure all employees receive a living wage	Percentage of employees receiving living wage	Achieve 100% compliance with living wage by the end of year 1.
Annual Review of Wage Levels	Maintain alignment with living wage standards	Number of annual reviews conducted	Conduct annual reviews of wage levels and adjust as necessary.
Stakeholder Engagement Initiatives	Foster communication on wage practices	Number of engagement initiatives	Implement at least two stakeholder engagement initiatives annually.
Monitoring and Reporting of Wage Compliance	Ensure ongoing transparency in wage practices	Number of reports published	Publish annual wage compliance reports for stakeholders.

7. Distribution and Communication

This policy will be communicated and distributed to all employees, suppliers, and relevant stakeholders through multiple channels. First, it will be included in the employee handbook and provided to all new hires during their orientation, ensuring they are informed about the company’s commitment to living wage practices from the beginning. The policy will also be accessible on the company intranet for all employees, facilitating easy reference. Regular living wage training sessions will be conducted to ensure that employees understand the policy and its implications. Furthermore, the policy will be integrated into contracts and agreements with suppliers and contractors, reinforcing their commitment to paying a living wage.






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8. Annual Review

SGLS will conduct an annual review of this policy to ensure its effectiveness and relevance in promoting living wage practices. The review process will begin with an evaluation of the achievement of established quantitative objectives, identifying necessary adjustments to improve wage practices. Feedback will be collected from stakeholders through surveys and focus groups, allowing for a comprehensive assessment of policy implementation. Based on the insights gathered, the policy will be updated as needed to reflect changes in regulations, best practices, and organizational goals. This ongoing review process will ensure that SGLS remains dedicated to upholding fair wage standards within its operations and supply chain.

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9. Energy Consumption and Greenhouse Gas Policy

1. Introduction

SGLS is committed to reducing energy consumption and greenhouse gas (GHG) emissions associated with our operations. As a manufacturer and marketer of effective and innovative pharmaceuticals, nutraceuticals, and food supplement formulations, we recognize our responsibility to operate sustainably and minimize our environmental impact. This Energy Consumption and Greenhouse Gas Policy outlines our approach to managing energy use and GHG emissions, integrating Environmental, Social, and Governance (ESG) principles into our business practices. By committing to sustainability, we aim to contribute positively to the environment and support the health and well-being of the communities we serve.

2. Purpose

The purpose of this policy is to establish a framework for monitoring, managing, and reducing energy consumption and greenhouse gas emissions within SGLS. This policy aims to promote energy efficiency, sustainability, and continuous improvement, ensuring that our operations align with best practices and regulatory requirements. By implementing effective energy management strategies, we seek to minimize our carbon footprint and enhance the sustainability of our business practices. Through this commitment, SGLS endeavours to set a benchmark for environmental responsibility within the pharmaceutical and nutraceutical industries.

3. Scope

This policy applies to all operations of SGLS, including manufacturing facilities, offices, distribution centres, and any other locations where SGLS conducts business. It encompasses all aspects of energy consumption and GHG emissions related to our processes, equipment, and transportation. This includes evaluating energy use in production, office activities, and logistics to identify opportunities for improvement. By covering the full spectrum of our operations, this policy ensures a comprehensive approach to energy management, enabling us to implement targeted initiatives that drive efficiency and reduce our environmental impact effectively.

4. Roles and Responsibilities

4.1 Senior Management

Senior management is responsible for demonstrating commitment to this policy by allocating resources, establishing strategic goals, and promoting a culture of sustainability throughout the organization. This includes setting clear energy consumption and greenhouse gas (GHG) reduction targets that align with our overall business objectives and industry standards. Management will actively engage with employees at all levels to communicate the importance of these goals and encourage their participation in sustainability initiatives. Oversight and accountability are essential, as senior management will regularly review progress toward achieving energy and GHG objectives, ensuring that any necessary adjustments are made to enhance effectiveness and drive continuous improvement across the organization.



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4.2 Sustainability Manager

The Sustainability Manager will be responsible for implementing the Energy Consumption and Greenhouse Gas Policy and ensuring that all employees understand and adhere to its principles. This role involves developing specific action plans and strategies to achieve the set objectives while fostering a culture of sustainability within SGLS. The Sustainability Manager will oversee the collection and analysis of energy consumption and GHG emission data to identify trends, opportunities for improvement, and progress toward objectives. This data-driven approach will enable the organization to make informed decisions and prioritize initiatives that enhance energy efficiency and reduce emissions effectively, aligning with our long-term sustainability goals.

4.3 Facilities Management

Facilities Management will be responsible for identifying and implementing energy efficiency initiatives, including upgrades to equipment, systems, and infrastructure. This may involve conducting energy audits, exploring renewable energy options, and investing in technology that optimizes energy use across our operations. Additionally, Facilities Management will monitor energy usage and GHG emissions, reporting findings to senior management and the Sustainability Manager on a regular basis. By tracking these metrics, Facilities Management will help ensure that SGLS meets its energy consumption and GHG reduction objectives while continuously seeking innovative solutions to improve sustainability within our facilities.

4.4 All Employees

All employees are encouraged to be proactive in reducing energy consumption and GHG emissions by adopting sustainable practices in their daily work routines. This includes being mindful of energy use, participating in recycling initiatives, and suggesting improvements that contribute to our sustainability goals. Additionally, employees will participate in training sessions focused on energy conservation and sustainability practices to enhance awareness and understanding of their roles in achieving policy objectives. By fostering a culture of engagement and responsibility, SGLS aims to empower all employees to contribute to our collective effort in minimizing our environmental impact and promoting a sustainable future.

5. Energy Consumption and Greenhouse Gas Policy

5.1 Energy Consumption Management

SGLS is dedicated to effectively managing and reducing energy consumption through several strategic measures. Firstly, we will conduct regular energy audits to assess usage patterns, identify inefficiencies, and establish baseline consumption metrics. These audits will take place annually, with findings reported to senior management to inform energy-saving initiatives. In addition, SGLS will invest in energy-efficient technologies and practices, including upgrading lighting, heating, cooling, and manufacturing equipment to minimize energy consumption. To ensure our workforce is engaged in these efforts, we will provide training on energy efficiency practices, focusing on equipment usage, energy-saving behaviours, and best practices for reducing overall consumption. Monitoring will be conducted through smart metering and energy management systems, allowing us to track trends and identify improvement opportunities. Monthly reports will be generated and reviewed by senior management to monitor progress toward energy consumption objectives, ensuring accountability and commitment to our sustainability goals.



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5.2 Greenhouse Gas Emissions Management

SGLS is committed to actively monitoring and reducing greenhouse gas (GHG) emissions associated with our operations through a comprehensive approach. We will establish a GHG emissions inventory that encompasses emissions from both direct and indirect sources, including manufacturing processes, transportation, and electricity consumption. This inventory will be updated annually to reflect changes in operations and energy consumption patterns. Based on this inventory, SGLS will set quantitative targets for GHG emissions reduction, aligning our objectives with industry best practices. Additionally, we will explore renewable energy initiatives, such as solar and wind power, to decrease reliance on fossil fuels and reduce overall GHG emissions. In terms of transportation, SGLS will optimize logistics to minimize emissions linked to product distribution through route optimization and fleet efficiency improvements. To promote a sustainable culture, we will encourage employees to utilize sustainable transportation options, such as carpooling, public transit, and electric vehicles, thereby further reducing our carbon footprint.

5.3 Stakeholder Engagement

Engaging stakeholders is crucial for the success of SGLS's energy conservation and GHG reduction initiatives. We will collaborate with our suppliers to promote sustainable practices and encourage them to reduce energy consumption and GHG emissions across the supply chain. This collaboration may include sharing best practices, providing resources for improvement, and setting joint sustainability goals. Furthermore, SGLS recognizes the importance of community involvement; therefore, we will engage with local communities and stakeholders to raise awareness of energy conservation efforts and GHG reduction strategies. Through workshops, informational campaigns, and collaborative projects, we aim to foster a culture of sustainability that extends beyond our organization. By involving external stakeholders, SGLS will strengthen its commitment to environmental responsibility, create a more sustainable future, and drive collective action toward reducing energy consumption and greenhouse gas emissions.

6. Quantitative Objectives

Objective Description	Qualitative Objective	Unit of Measure	Target Value
Conduct Annual Energy Audits	Establish baseline for energy consumption	Number of audits conducted	Complete annual energy audits for all facilities.
Reduce Energy Consumption	Achieve energy efficiency improvements	Percentage reduction in energy consumption	Reduce energy intensity by 15% by year 2030 in comparison to baseline year 2022.
Establish GHG Emissions Inventory	Monitor and assess GHG emissions	Number of GHG inventory updates	Complete annual updates of GHG inventory.
Reduce GHG Emissions	Implement strategies for emissions reduction	Percentage reduction in GHG emissions	Reduce GHG emission intensity by 15% by year 2030 in comparison to baseline year 2022.
Increase Renewable Energy Usage	Promote sustainability through renewable energy installations / purchase	Percentage of total energy from renewable sources	Achieve 5% of total energy from renewable sources/installations by year 2030 in comparison to baseline year 2022.




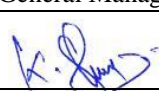

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7. Distribution and Communication

This policy will be communicated and distributed to all employees, suppliers, and relevant stakeholders through several key channels. First, it will be included in the employee handbook, ensuring all new hires receive this crucial information during their orientation. The policy will also be accessible on the company intranet, allowing all employees to refer to it easily at any time. Regular training sessions will be conducted to ensure employees understand the policy and their roles in achieving energy efficiency and GHG reduction goals. Additionally, the policy will be integrated into contracts and agreements with suppliers and contractors to reinforce their commitment to effective energy and GHG management.

8. Annual Review

SGLS will conduct an annual review of this policy to assess its effectiveness and relevance in promoting energy efficiency and GHG reduction. The review process will begin with an evaluation of the achievement of established quantitative objectives, identifying areas for necessary adjustments to enhance energy and GHG management practices. Feedback will be collected from stakeholders through surveys and focus groups, providing valuable insights into policy implementation. Based on this feedback, the policy will be updated as needed to reflect changes in regulations, best practices, and organizational goals related to energy efficiency and GHG management. This continuous improvement approach will ensure ongoing commitment to sustainability.

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10. Water Policy

1. Introduction

At SGLS, we recognize the critical importance of water as a vital resource for our operations in the manufacture and marketing of pharmaceuticals, nutraceuticals, and food supplement formulations. Water is essential not only for production processes but also for maintaining a sustainable and healthy environment. Our commitment to environmental sustainability encompasses the responsible use of water and the reduction of water pollution. This Water Policy outlines our approach to managing water resources effectively, mitigating risks associated with water consumption and pollution, and aligning our practices with Environmental, Social, and Governance (ESG) principles to ensure a positive impact on the communities we serve.

2. Purpose

The purpose of this policy is to establish a framework for managing water consumption and pollution associated with SGLS's operations. We aim to promote sustainable water management practices that prioritize efficiency and conservation while minimizing our environmental impact. This policy sets forth the principles and practices necessary to ensure compliance with applicable regulations and industry standards regarding water use and discharge. By implementing effective strategies, we seek to protect local water resources, enhance water quality, and demonstrate our commitment to responsible corporate citizenship and environmental stewardship.

3. Scope

This policy applies to all SGLS operations, including manufacturing facilities, distribution centers, and administrative offices. It encompasses all aspects of water usage, discharge, and pollution prevention, ensuring that our practices align with our sustainability goals. All employees, contractors, and stakeholders are expected to adhere to this policy and contribute to our water management efforts. By establishing clear guidelines and responsibilities, we aim to foster a culture of sustainability and accountability in our approach to water resource management, ensuring that our operations do not adversely affect local ecosystems or communities.

4. Roles and Responsibilities

4.1 Senior Management

Senior management is responsible for demonstrating a strong commitment to this Water Policy by allocating the necessary resources and establishing strategic goals related to water management. This commitment is crucial in fostering a culture of sustainability and accountability throughout the organization. By prioritizing water management in decision-making processes, senior management will ensure that adequate funding is available for initiatives aimed at reducing water consumption and preventing pollution. Furthermore, they will oversee the implementation and effectiveness of this policy, setting clear expectations and accountability measures to ensure that water consumption and pollution objectives are consistently met across all SGLS operations.



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4.2 Sustainability Manager

The Sustainability Manager will be responsible for implementing the Water Policy and ensuring compliance with its guidelines across all SGLS operations. This role involves developing and coordinating initiatives aimed at sustainable water use and pollution prevention. The Sustainability Manager will also oversee the collection, analysis, and reporting of water usage and pollution data, providing insights that track progress toward established objectives. By regularly assessing performance metrics and identifying areas for improvement, the Sustainability Manager will play a critical role in driving SGLS's efforts to enhance water management practices and align them with our commitment to Environmental, Social, and Governance (ESG) principles.

4.3 Facilities Management

Facilities Management will be responsible for identifying and implementing water efficiency measures within SGLS's operations, focusing on reducing consumption and minimizing wastewater generation. This includes assessing current water usage practices, upgrading systems, and implementing technologies that promote efficient water use. Additionally, Facilities Management will monitor water usage and pollution, collecting relevant data to track compliance with this policy. Regular reporting of findings to senior management and the Sustainability Manager will facilitate informed decision-making and continuous improvement in water management practices. By prioritizing water efficiency initiatives, Facilities Management will contribute to SGLS's overall sustainability goals and enhance the environmental performance of our operations.


4.4 All Employees

All employees are encouraged to adopt practices that promote responsible water use and pollution prevention in their daily activities. This engagement is essential for fostering a collective responsibility towards sustainable water management within the organization. Employees will receive training focused on water conservation, pollution prevention, and best practices to enhance their understanding and involvement in these initiatives. By participating in these training programs, employees will be equipped with the knowledge and skills necessary to contribute effectively to SGLS's water management goals. Encouraging proactive participation will help create a culture of awareness and responsibility regarding water usage and environmental stewardship among all staff members.

5. Water Policy

5.1 Water Consumption Management

SGLS is dedicated to managing and reducing water consumption through a series of proactive measures. We will conduct comprehensive water audits to assess usage patterns, identify inefficiencies, and establish baseline consumption metrics. These audits will take place annually, with findings reported to senior management to inform water-saving initiatives. To enhance water efficiency, SGLS will invest in technologies such as low-flow fixtures, water recycling systems, and rainwater harvesting systems, which significantly reduce consumption. Employee training is also crucial; all staff will receive education on water efficiency practices, focusing on equipment usage, water-saving behaviors, and best practices for minimizing water consumption. Monitoring will be achieved through metering and water management systems to identify trends and areas for improvement.

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To ensure accountability and track progress toward objectives, monthly reports on water consumption will be generated and reviewed by senior management, reinforcing SGLS's commitment to sustainable water management.

5.2 Water Pollution Prevention

SGLS is committed to preventing water pollution through comprehensive measures aimed at protecting our water resources. We will develop and implement pollution prevention plans to minimize wastewater generation and effectively manage hazardous substances in our operations. Regular maintenance of equipment and systems is essential; we will conduct routine checks to prevent leaks and spills that could lead to water pollution. Additionally, SGLS will treat wastewater generated from our operations to meet regulatory standards before discharge, thereby minimizing impacts on local water bodies. Monitoring of wastewater discharges will ensure compliance with local regulations and industry best practices, promoting environmental integrity. Employee training on pollution prevention measures, hazardous materials management, and proper disposal practices will enhance our efforts. Awareness campaigns will further promote responsible water use and pollution prevention among employees and stakeholders, creating a culture of environmental stewardship within SGLS.

5.3 Stakeholder Engagement

Engaging stakeholders is essential for the success of SGLS's water management and pollution prevention initiatives. We will collaborate with our suppliers to encourage sustainable water management practices and promote pollution prevention throughout the supply chain. This collaboration may involve sharing best practices, resources, and tools to facilitate improvements. Furthermore, SGLS recognizes the importance of community involvement; we will engage with local communities and stakeholders to raise awareness about water conservation and pollution prevention efforts. Through workshops, informational campaigns, and collaborative projects, we aim to foster a culture of sustainability that extends beyond our organization. By actively involving external stakeholders, SGLS will strengthen its commitment to responsible water use, create a more sustainable future, and drive collective action toward reducing water consumption and preventing pollution.

6. Quantitative Objectives

Objective Description	Qualitative Objective	Unit of Measure	Target Value
Conduct Annual Water Audits	Establish baseline for water consumption	Number of audits conducted	Complete annual water audits for all facilities.
Reduce Water Consumption	Achieve water efficiency improvements	Percentage reduction in water consumption	Reduce water intensity by 10% by year 2030 with reference to baseline of 2022.
Implement Pollution Prevention Plans	Minimize wastewater generation and pollution	Number of plans implemented	Reduce effluent generation to 10% by year 2027 with reference to baseline of 2022.
Monitor Wastewater Discharges	Ensure compliance with discharge regulations	Number of compliance checks	Achieve 100% compliance with discharge standards annually.
Increase Employee Training Participation	Enhance awareness and engagement in water management	Percentage of employees trained	Train 90% of employees in water management practices by year 2027.



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7. Distribution and Communication

This policy will be communicated and distributed to all employees, suppliers, and relevant stakeholders through several effective channels. First, it will be included in the employee handbook and provided to all new hires during their orientation, ensuring immediate awareness of the company’s commitment to responsible water management. Additionally, the policy will be accessible on the company intranet, allowing all employees to refer to it whenever necessary. Regular training sessions will be held to ensure that employees understand the policy and their roles in managing water consumption and preventing pollution. Furthermore, the policy will be integrated into contracts and agreements with suppliers and contractors, reinforcing their commitment to responsible water management practices.

8. Annual Review

SGLS will conduct an annual review of this policy to assess its effectiveness and relevance in promoting responsible water management. The review process will begin with an evaluation of the achievement of established quantitative objectives, allowing for necessary adjustments to enhance water management practices. Feedback will be actively gathered from stakeholders through surveys and focus groups, enabling a comprehensive assessment of policy implementation. Based on this feedback, the policy will be updated as needed to reflect changes in regulations, best practices, and organizational goals. This on-going review process will ensure that SGLS remains dedicated to fostering sustainable water management and pollution prevention efforts throughout its operations.

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11. Biodiversity Policy

1. Introduction

At SGLS, we are committed to protecting and enhancing biodiversity as an integral part of our commitment to environmental sustainability. Our operations in manufacturing pharmaceuticals, nutraceuticals, and food supplements may impact the natural environment, and we recognize the need to minimize our ecological footprint. This policy outlines our approach to conserving biodiversity, addressing the impacts of our direct operations on the health, diversity, and abundance of local ecosystems, species, and genetic resources. We aim to create a balanced relationship between our operational goals and the conservation of biodiversity, ensuring that we contribute positively to the ecosystems where we operate.

2. Scope

This Biodiversity Policy applies to all operations, employees, and partners of SGLS, focusing on protecting and conserving local biodiversity impacted by our manufacturing processes. Key areas include responsible resource extraction, waste disposal, water usage, and ethical treatment of animals used in direct operations. The policy extends to stakeholders, contractors, and suppliers engaged in our value chain, ensuring they uphold our biodiversity standards. By incorporating biodiversity considerations throughout our operations, we aim to minimize ecological impact, maintain ecosystem balance, and protect species diversity in areas where we operate, supporting SGLS's commitment to sustainable environmental stewardship.


3. Roles and Responsibilities

3.1 Senior Management

Senior management plays a critical role in overseeing the implementation of SGLS's Biodiversity Policy, ensuring it aligns with the company's ESG commitments. This team will allocate necessary resources, including funding and personnel, to support biodiversity initiatives across all operations. By fostering a culture of environmental responsibility, senior management encourages all employees and partners to prioritize biodiversity conservation. Regular assessments will be conducted by senior management to evaluate the effectiveness of biodiversity efforts, identify areas for improvement, and adjust strategies as needed, demonstrating their commitment to sustainable practices and the protection of ecosystems impacted by our activities.

3.2 ESG Committee

The ESG Committee is responsible for monitoring compliance with SGLS's Biodiversity Policy, tracking performance metrics, and identifying opportunities for improvement. By evaluating biodiversity data and assessing the effectiveness of conservation measures, the committee ensures that biodiversity goals are met across operations. Working closely with departments such as Operations, Procurement, and Health and Safety, the ESG Committee integrates biodiversity objectives into daily processes, aligning them with broader company goals. Through regular reports to senior management, the committee ensures transparency and supports continuous improvement in preserving local ecosystems and enhancing biodiversity initiatives within SGLS's operational footprint.

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3.3 Operations and Manufacturing Team

The Operations and Manufacturing Team is tasked with implementing biodiversity protection measures throughout SGLS's production processes. This team ensures that manufacturing practices are designed to minimize ecological disruption, such as habitat destruction or resource depletion, and adhere strictly to animal welfare standards when animals are involved in direct operations. By incorporating environmentally responsible practices—such as efficient resource use, waste reduction, and pollution control—the team supports the company's biodiversity objectives. Regular training and awareness programs will empower team members to identify and address biodiversity impacts, promoting sustainable production that aligns with SGLS's commitment to environmental stewardship.

3.4 Procurement Team

The Procurement Team at SGLS plays a key role in supporting biodiversity by sourcing materials responsibly, prioritizing suppliers who adhere to sustainable and biodiversity-conscious practices. This team will assess suppliers' environmental impacts, especially on local ecosystems, ensuring that all materials and resources are obtained from environmentally responsible sources. Through regular evaluations, the team will confirm that suppliers meet SGLS's standards for protecting biodiversity, fostering a sustainable supply chain. By building relationships with eco-conscious suppliers, the Procurement Team contributes to the company's broader commitment to environmental preservation and minimizes the ecological footprint of SGLS's operations.

3.5 Compliance and Audit Team

The Compliance and Audit Team is responsible for conducting regular audits to ensure adherence to SGLS's biodiversity standards. Through systematic evaluations, this team assesses compliance across all departments and identifies any gaps in biodiversity protection practices. In cases of non-compliance, the team will promptly report issues to senior management and collaborate with relevant departments to develop and implement corrective actions. By maintaining rigorous oversight, the Compliance and Audit Team supports continuous improvement in biodiversity practices and reinforces SGLS's commitment to preserving local ecosystems and upholding the highest environmental standards across operations.

3.6 Human Resources

The Human Resources (HR) team at SGLS is dedicated to fostering a culture that values biodiversity conservation by integrating biodiversity awareness into employee training and development programs. HR will organize regular training sessions, workshops, and informational resources to educate employees on biodiversity issues and the role they play in minimizing ecological impact. By promoting biodiversity as a core company value, HR encourages all employees to support conservation efforts and adhere to sustainable practices within their roles. This proactive approach ensures that biodiversity awareness becomes a fundamental part of the organizational culture, enhancing SGLS's commitment to environmental stewardship.

4. Biodiversity Policy

4.1 Protecting Ecosystems and Habitats

At SGLS, we are committed to minimizing our impact on natural habitats and ecosystems surrounding our facilities. Our site selection and management practices prioritize local biodiversity, ensuring that our operations do not lead to significant habitat loss or degradation.



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We incorporate environmental assessments to guide responsible planning and actively work to reduce ecological disruption in our processes. Additionally, when feasible, we participate in habitat restoration projects to support and enhance local biodiversity, aiming to restore native flora and fauna. Through these efforts, we demonstrate our dedication to preserving the ecosystems that our operations may influence.

4.2 Sustainable Use of Natural Resources

At SGLS, we are dedicated to using natural resources efficiently to minimize our ecological footprint. By adopting sustainable practices in resource extraction, production, and waste disposal, we protect ecosystems and species from detrimental effects. Our water usage is carefully managed to conserve local water resources, while our waste management systems are designed to minimize environmental disruption and promote recycling and responsible disposal. We continuously evaluate and improve our processes to ensure that our operations align with sustainability principles, ultimately safeguarding both aquatic and terrestrial ecosystems while supporting our commitment to environmental stewardship.

4.3 Protection of Species and Genetic Diversity

SGLS acknowledges our responsibility to protect both flora and fauna that may be impacted by our operations. We are committed to safeguarding endangered and vulnerable species and preserving genetic diversity within local ecosystems. Our approach includes conducting thorough habitat assessments to identify potential risks and implementing strategies to mitigate them. Regular monitoring of species health in areas surrounding our facilities allows us to track changes and respond effectively to any threats. By integrating these practices into our operations, we aim to contribute positively to biodiversity conservation and ensure the resilience of local ecosystems.

4.4 Animal Welfare Standards

In instances where animals are involved in our direct operations, SGLS is committed to upholding the highest animal welfare standards to prevent suffering and ensure humane treatment. We prioritize minimizing animal use by actively seeking alternatives that reduce or eliminate the need for animals in our processes. When animal use is necessary, we ensure that ethical practices are strictly followed, adhering to all relevant regulations and guidelines. Our approach emphasizes compassion and respect for animal life, reflecting our dedication to responsible operations while contributing to the overall well-being of all species affected by our activities.

4.5 Restoration and Conservation Initiatives

SGLS is dedicated to actively participating in restoration and conservation projects that promote biodiversity and environmental health. Our initiatives include tree-planting campaigns, wetland restoration efforts, and pollution control programs aimed at mitigating ecological impact. Whenever feasible, we collaborate with local authorities, non-governmental organizations (NGOs), and community stakeholders to enhance our conservation efforts and maximize their effectiveness. By engaging in these initiatives, we aim to restore and protect natural habitats, support local ecosystems, and contribute positively to the environment, demonstrating our commitment to sustainability and the preservation of biodiversity in the areas where we operate.



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4.6 Continuous Improvement and Innovation

At SGLS, we prioritize continuous improvement and innovation to enhance our biodiversity conservation efforts. Through dedicated research and the development of advanced methods and technologies, we aim to reduce our environmental impact effectively. We conduct regular assessments of our biodiversity footprint and actively seek feedback from stakeholders to identify areas for enhancement. Additionally, we stay informed of scientific advancements in biodiversity and environmental management to refine our strategies. By fostering a culture of innovation and responsiveness, we strive to lead the way in sustainable practices that protect and preserve biodiversity in our operational areas.

5. Quantitative Objectives

Objective	Qualitative Description	Unit of Measure	Target Value
Habitat Conservation	Protect and restore 1 hectare of local habitat near operations	Hectares	1 hectare protected/restored by the year 2030
Resource Use Efficiency	Achieve a reduction in resource usage (Hazardous Raw Materials)	5% reduction	5% reduction by 2030
Species Monitoring	Conduct Annual assessments on local species health	Number of assessments	1 per year
Green belt development	Increase the Green Belt % inside and outside the company premises	4% increase	4% increase by year 2027
Community Engagement in Conservation	Involve local communities in conservation initiatives	Number of participants	200 participants by 2027

6. Distribution

This Biodiversity Policy will be disseminated to all employees, contractors, and key stakeholders at SGLS to ensure comprehensive awareness and understanding of our biodiversity commitments. It will be accessible via the company intranet and prominently displayed on notice boards at operational sites. Additionally, the policy will be included in onboarding packages for new employees to instil these values from the outset. To reinforce our commitments, annual workshops and training sessions will be conducted, keeping all team members informed of policy updates, best practices, and their roles in supporting our biodiversity conservation efforts throughout the organization.







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7. Annual Review

The Biodiversity Policy will be subject to an annual review conducted by the ESG Committee to ensure its continued relevance and effectiveness in promoting biodiversity conservation. This review will assess the policy's alignment with regulatory changes and incorporate the latest scientific advancements in biodiversity management. Feedback from stakeholders will be gathered to evaluate performance against established quantitative objectives and to identify areas for improvement. The review process will also consider any new developments in conservation science, ensuring that SGLS remains at the forefront of biodiversity protection efforts and adapts to evolving environmental challenges.

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12. Air Pollution Policy

1. Introduction

SGLS is committed to minimizing air pollution and other atmospheric emissions arising from our operations, in line with our commitment to environmental sustainability. Our pharmaceutical, nutraceutical, and food supplement production facilities utilize advanced technology to create high-quality products while maintaining a low environmental impact. This policy outlines our approach to reducing pollutants such as sulfur oxides (SO_x), nitrogen oxides (NO_x), volatile organic compounds (VOCs), particulate matter (PM), and dust, as well as controlling odor, noise, light, road congestion, and traffic. Our goal is to reduce our environmental footprint, protect public health, and maintain a positive relationship with surrounding communities.

2. Scope

This Air Pollution Policy applies to all of SGLS's facilities in India. It covers emissions from manufacturing, transportation, and other activities that contribute to air pollution and atmospheric disturbances. This policy includes all employees, contractors, and third-party vendors associated with our operations, emphasizing collaboration to meet SGLS's air quality standards.


3. Roles and Responsibilities

3.1 Senior Management

Senior Management is pivotal in integrating air quality policies at all organizational levels. They are responsible for allocating the necessary resources to achieve and maintain compliance with air quality standards. By setting strategic goals, they ensure that environmental objectives are aligned with overall business performance. Regular evaluations of progress towards these goals enable the organization to adapt and enhance its air quality management strategies. Senior Management fosters a culture of accountability and sustainability, encouraging all departments to prioritize air quality and support initiatives that lead to continuous improvement in environmental performance and operational excellence.

3.2 Environmental, Social, and Governance (ESG) Committee

The Environmental, Social, and Governance (ESG) Committee plays a crucial role in developing, monitoring, and reviewing air pollution mitigation strategies. This committee is tasked with measuring and reporting on the organization's compliance with air pollution standards. By conducting thorough assessments, they identify areas for improvement and propose new strategies to enhance air quality management. The ESG Committee collaborates with other departments to integrate sustainable practices and drive initiatives aimed at reducing air pollution. Their on-going commitment to continuous improvement ensures that the organization remains proactive in addressing environmental challenges and contributes positively to the community.

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3.3 Operations and Facility Management Team

The Operations and Facility Management Team is responsible for implementing pollution control measures within manufacturing facilities. Their primary focus is on monitoring emissions to ensure compliance with local and national regulations.

This team actively manages systems related to odor, noise, and lighting, aiming to minimize disruptions to surrounding areas and maintain a harmonious relationship with the community. By employing best practices and innovative technologies, they enhance operational efficiency while safeguarding air quality. Regular audits and assessments enable this team to identify potential risks and implement effective solutions to reduce environmental impact and promote sustainability in facility operations.

3.4 Health and Safety Department

The Health and Safety Department is dedicated to monitoring air quality within and outside the facility to ensure a safe working environment for employees and nearby communities. They conduct regular assessments to evaluate compliance with air quality standards and identify potential hazards related to atmospheric emissions. This department is also responsible for overseeing risk assessments and implementing appropriate mitigation measures to protect public health. By fostering a culture of safety and environmental responsibility, the Health and Safety Department collaborates with other teams to ensure that air quality management is a priority and that the organization remains compliant with relevant regulations.

3.5 Logistics and Transportation Team

The Logistics and Transportation Team is essential in managing transportation-related emissions, which significantly contribute to air pollution. This team focuses on optimizing transportation routes to minimize fuel consumption and reduce emissions associated with vehicle operations. They implement comprehensive vehicle maintenance programs to ensure optimal performance and lower emissions. Additionally, the team actively works to reduce traffic congestion around the facility, which can further impact air quality. By promoting efficient logistics practices and sustainable transportation solutions, the Logistics and Transportation Team contributes to the organization's overall air quality objectives and enhances environmental stewardship within the community.

3.6 Procurement Team

The Procurement Team is tasked with sourcing materials and equipment that adhere to low-emission standards, promoting cleaner technologies throughout the supply chain. By prioritizing sustainability in purchasing decisions, this team helps the organization reduce its environmental footprint and supports the development of innovative, eco-friendly products. They collaborate with suppliers to ensure compliance with emission regulations and advocate for the use of sustainable resources. The Procurement Team's efforts not only contribute to air quality improvement but also enhance the organization's overall sustainability goals. Through strategic sourcing, they play a vital role in fostering responsible practices across the supply chain.



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4. Air Pollution Policy

4.1 Reduction of Air Pollutants (SO_x, NO_x, VOCs, PM, Dust)

SGLS is committed to significantly reducing air pollutants such as sulphur oxides (SO_x), nitrogen oxides (NO_x), volatile organic compounds (VOCs), particulate matter (PM), and dust through advanced manufacturing processes. We will integrate state-of-the-art pollution control technologies, including filtration systems, scrubbers, and catalytic reduction systems, to effectively capture and neutralize harmful emissions before they enter the atmosphere. Regular monitoring and comprehensive data collection will ensure compliance with both local and international air quality standards, reinforcing our commitment to environmental sustainability and public health. Our proactive approach aims to create a cleaner and healthier environment for all. Ambient Air Quality, Stack Gas Monitoring, Indoor Air Quality Monitoring will be conducted periodically to monitor the effectiveness.

4.2 Odor Control

To address the potential odour emissions from our manufacturing processes, SGLS is implementing effective odour control measures. We will utilize odour-neutralizing agents and containment systems in key operational areas to mitigate unpleasant smells. Regular odour monitoring will be conducted to ensure that levels remain within acceptable thresholds, and corrective actions will be swiftly implemented if these levels are exceeded. By prioritizing odour management, we aim to maintain a harmonious relationship with the surrounding communities and minimize any adverse impacts from our operations, reflecting our commitment to social responsibility and environmental stewardship.

4.3 Noise and Light Pollution Management

SGLS is dedicated to managing noise and light pollution associated with our operations to minimize disruption to neighbouring communities. We will incorporate noise-dampening materials in our machinery and ensure regular maintenance to prevent unnecessary noise emissions. Additionally, we will implement shielded lighting fixtures and motion-sensitive lighting systems to reduce energy consumption and nighttime light emissions. By prioritizing effective management of these pollutants, we aim to create a more sustainable and considerate operational environment, demonstrating our commitment to both environmental and community well-being.

4.4 Traffic and Road Congestion Control

To combat traffic congestion and associated pollution from transportation to and from our facilities, SGLS will optimize logistics operations and encourage carpooling among employees. We will collaborate with transportation providers who adhere to strict emission standards, ensuring that our transportation practices align with our environmental goals. Additionally, we will implement measures such as scheduling deliveries during off-peak hours to further reduce road congestion. Through these initiatives, we aim to minimize the environmental impact of our logistics and contribute positively to the local community's quality of life.

4.5 Compliance and Monitoring

SGLS is fully committed to adhering to all relevant air quality and environmental regulations. We will engage third-party auditors for annual compliance verification, ensuring our operations meet or exceed regulatory standards. To enhance transparency and accountability, we will install continuous air quality monitoring stations to



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track emissions levels in real-time, enabling prompt operational adjustments when necessary. Regular air quality reports will be shared with stakeholders, reinforcing our commitment to environmental stewardship and public health. Our proactive compliance and monitoring efforts reflect our dedication to sustainable practices and community engagement.

4.6 Community Engagement

At SGLS, we recognize the importance of open communication with our surrounding communities regarding air pollution concerns. We actively seek community feedback to guide our periodic assessments and inform our emission management strategies. By fostering strong relationships with local stakeholders, we aim to address their concerns and enhance our operational transparency. Community engagement is a vital part of our approach to continuous improvement, ensuring that our initiatives are aligned with the needs and expectations of those affected by our operations. Together, we strive for a cleaner and healthier environment for everyone.

4.7 Continuous Improvement and Innovation

SGLS is dedicated to continuous improvement and innovation in our approach to air pollution management. We will regularly review our pollution control measures and invest in research to identify new technologies and methods for reducing emissions. Stakeholder feedback and advancements in technology will play a critical role in guiding our ongoing efforts. By fostering a culture of innovation and adaptability, we aim to advance cleaner production methods that not only comply with regulations but also contribute to broader environmental sustainability goals. Our commitment to improvement reflects our responsibility to both the environment and the communities we serve.

5. Quantitative Objectives

Objective	Qualitative Description	Unit of Measure	Target Value
Reduction in NOx and SOx Emissions	Decrease NOx and SOx emissions through advanced control systems	Percentage reduction	5% reduction by 2030
Particulate Matter (PM) Reduction	Minimize PM emissions through enhanced filtration	mg/m ³	Less than 50 mg/m ³ in emissions
Odor Control Compliance	Maintain odor levels within regulatory limits	Compliance rate (%)	100% compliance
Noise Emission Reduction	Reduce noise levels from manufacturing operations	Decibels (dB)	Below 80 dB (decibel)
Traffic Congestion Mitigation	Reduce transportation-related emissions and congestion	Vehicles per day	5% reduction by 2030



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6. Distribution

This policy will be distributed across all SGLS facilities and shared with employees, contractors, and third-party vendors involved in our operations. Key aspects of this policy will be displayed at operational sites, and it will be accessible on the company's intranet. During onboarding, new employees will be educated on the policy as part of their orientation. Training sessions will be conducted regularly to ensure that all personnel are aware of our air pollution reduction commitments and best practices.

7. Annual Review

The Air Pollution Policy will undergo an annual review led by the ESG Committee, in collaboration with the Health and Safety and Operations teams, to ensure that it remains effective, relevant, and aligned with emerging air quality regulations. This review process will incorporate the latest technological advancements in air pollution control, feedback from stakeholders, and performance metrics against our quantitative objectives. Any necessary revisions will be made to strengthen the policy and adapt it to changing operational or environmental circumstances.

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13. Materials, Chemicals, and Waste Policy

1. Introduction

SGLS is committed to conducting its operations in a manner that minimizes environmental impact and promotes sustainable practices concerning the use of raw materials, chemicals, and waste management. This policy outlines our commitment to reducing the environmental footprint of our manufacturing processes for pharmaceuticals, nutraceuticals, and food supplements while ensuring compliance with applicable regulations and standards. We recognize that the materials and chemicals we use, along with our waste management practices, play a crucial role in our environmental impact, and we strive to operate responsibly to protect both the environment and public health.

2. Scope

This policy applies to all SGLS operations, employees, contractors, and stakeholders involved in the procurement, use, and disposal of materials and chemicals, as well as waste management. It encompasses all aspects of our manufacturing processes, from sourcing raw materials to the final disposal of waste generated during operations. The policy is designed to ensure that all activities align with SGLS's commitment to environmental sustainability and comply with relevant laws and regulations.


3. Roles and Responsibilities

3.1 Senior Management

Senior management is responsible for the overall oversight and implementation of the environmental policy, ensuring that it aligns with SGLS's Environmental, Social, and Governance (ESG) commitments. This includes allocating sufficient resources for the effective management of materials, chemicals, and waste throughout the organization. Senior leaders play a critical role in fostering a culture of environmental responsibility by promoting sustainable practices at all levels. They are tasked with setting clear objectives, regularly communicating the importance of sustainability to employees, and modeling environmentally responsible behaviours, which collectively encourage a proactive approach to minimizing the organization's environmental impact.

3.2 ESG Committee

The ESG Committee is tasked with monitoring compliance with the environmental policy, focusing on performance metrics related to materials, chemicals, and waste management. This committee regularly reviews data to track progress against sustainability goals and identifies areas for improvement. By gathering stakeholder feedback and staying informed about advancements in sustainable practices, the ESG Committee proposes actionable recommendations to enhance the organization's environmental performance. Additionally, the committee ensures that sustainability objectives are seamlessly integrated into all operational processes, fostering a unified approach to achieving the organization's long-term environmental and social commitments.

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3.3 Operations and Manufacturing Team

The Operations and Manufacturing Team is essential in implementing procedures that promote the responsible use of raw materials and chemicals throughout the production process. This team ensures that all manufacturing practices are designed to minimize environmental impact and adhere strictly to established waste management protocols. Regular assessments and reporting on the efficiency of materials and chemicals used in production are conducted to identify opportunities for reduction and optimization. By prioritizing sustainability in daily operations, this team not only contributes to environmental protection but also enhances operational efficiency and cost-effectiveness.

3.4 Procurement Team


The Procurement Team plays a critical role in sourcing materials and chemicals from suppliers who demonstrate a commitment to sustainable and environmentally responsible practices. This team conducts thorough evaluations of suppliers' environmental impacts and ensures compliance with relevant regulations, reinforcing the organization's sustainability standards. In addition, the Procurement Team is responsible for ensuring that all procured materials and chemicals are essential for production and actively contribute to minimizing waste. By prioritizing sustainable sourcing, this team helps the organization achieve its environmental goals while supporting responsible supply chain practices.

3.5 Compliance and Audit Team

The Compliance and Audit Team is responsible for conducting periodic audits to evaluate adherence to established materials, chemicals, and waste management standards. This team identifies any non-compliance issues and collaborates with relevant departments to implement corrective actions promptly. By continuously reviewing and updating internal practices in accordance with evolving regulations and industry best practices, the Compliance and Audit Team ensures that the organization remains aligned with its sustainability commitments. Their efforts are crucial in maintaining transparency and accountability in environmental performance, ultimately fostering a culture of compliance within the organization.

3.6 Human Resources

Human Resources plays a vital role in integrating training on materials, chemicals, and waste management into both employee onboarding and ongoing development programs. This department fosters a culture of environmental awareness and responsibility among all employees, ensuring that everyone understands their role in minimizing environmental impact. By providing employees with the necessary tools and knowledge, Human Resources empowers staff to adopt sustainable practices in their daily work. Furthermore, HR ensures that training is updated regularly to reflect changes in regulations, practices, and the organization's sustainability goals, promoting a continuous learning environment.

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4. Materials, Chemicals, and Waste Policy

4.1 Minimizing Environmental Impact

Raw Materials and Chemicals Management: SGLS is committed to effective raw materials and chemicals management through strategic sourcing, substitution, and efficiency initiatives. We prioritize the procurement of sustainable raw materials and chemicals that are renewable, biodegradable, and non-toxic. Collaborating closely with suppliers, we ensure that our sourcing practices are responsible and ethical. Additionally, we actively seek alternatives to hazardous materials and chemicals to mitigate risks to health and the environment, promoting the principles of green chemistry to minimize hazardous waste generation. Our ongoing assessments will focus on optimizing the use of these resources, identifying opportunities to enhance efficiency, and ultimately reducing waste generation in our production processes.

Waste Management: SGLS's waste management strategy focuses on waste reduction, segregation, and safe disposal practices. We implement comprehensive practices to minimize waste generation throughout all production stages, prioritizing material recovery and recycling whenever feasible. Proper segregation of waste at the source is essential; we distinguish between hazardous and non-hazardous waste to ensure appropriate handling and treatment, in line with regulatory requirements. Furthermore, all hazardous waste is managed according to local, state, and national regulations, utilizing safe disposal methods to prevent environmental contamination. Our commitment to effective waste management not only reduces our ecological footprint but also supports compliance and community safety.

4.2 Compliance and Regulatory Framework

SGLS is dedicated to adhering to all relevant environmental laws and regulations governing materials, chemicals, and waste management. We recognize that compliance is crucial for sustainable operations and strive to integrate regulatory requirements into our practices. Regular audits and assessments will be conducted to evaluate our adherence to environmental standards, ensuring that our practices are current and effective. Any changes in regulations will be promptly incorporated into our operations, demonstrating our commitment to legal and ethical responsibility. This proactive approach not only mitigates risks associated with non-compliance but also enhances our reputation as a responsible and sustainable organization.

4.3 Training and Awareness

SGLS places great importance on training and awareness programs to foster a culture of sustainability among employees. Regular training sessions will be conducted to educate staff about sustainable materials and chemicals management and effective waste reduction practices. These programs will emphasize the significance of each employee's role in minimizing environmental impact and encourage active participation in sustainability initiatives. Furthermore, employees will be invited to share their ideas for enhancing sustainability within their work areas, promoting a collaborative approach to environmental responsibility. By empowering our workforce with knowledge and encouraging innovative thinking, we aim to continually improve our sustainability practices and achieve our environmental goals.



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5. Quantitative Objectives

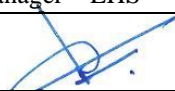
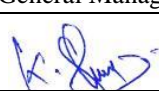
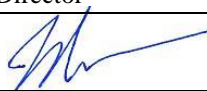
Objective	Qualitative Objective	Unit of Measure	Target Value
Minimize hazardous waste generation	Transition to safer alternatives to protect health and environment	Metric tons per year	Reduce hazardous waste by 5% annually
Increase recycling rates	Enhance recovery and recycling processes to reduce landfill impact	Percentage (%)	Achieve 10% recycling rate by 2030
Increase waste diversion to Pre-Processing / Co Processing (Zero Waste to Landfill)	Waste Diversion to Pre-processing / Co-processing	Percentage (%)	Achieve 10% of Waste Diversion to Pre-processing / Co-processing
Increase employee training participation on Chemical Handling & Hazardous Waste Disposal	Foster a culture of responsibility and awareness regarding materials and waste	Percentage (%)	90% employee participation in training programs


6. Distribution

This Materials, Chemicals, and Waste Policy will be distributed to all employees, contractors, and stakeholders within SGLS to ensure broad awareness and understanding of our commitments. The policy will be made available via the company intranet, displayed on notice boards at operational sites, and included in onboarding packages for new employees. To reinforce our objectives, annual workshops and training sessions will be conducted to keep all team members informed of policy updates and best practices in materials, chemicals, and waste management.

7. Annual Review

The Materials, Chemicals, and Waste Policy will undergo an annual review led by the ESG Committee to ensure its relevance, effectiveness, and alignment with regulatory changes and advancements in sustainable practices. The review will consider feedback from stakeholders, performance against quantitative objectives, and any new developments in waste management and chemical safety. Adjustments will be made as necessary to enhance the policy's effectiveness and ensure ongoing compliance with environmental standards.

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14. Products Use Impacts Policy

1. Introduction

SGLS is committed to minimizing the environmental impacts associated with the use of our products, including pharmaceuticals, nutraceuticals, and food supplements. Our commitment to sustainability extends beyond our manufacturing processes to include the entire lifecycle of our products, from their formulation to their ultimate disposal. This policy outlines our approach to managing environmental impacts generated from the direct use of our products by customers and clients, aligning with our Environmental, Social, and Governance (ESG) commitments.

2. Scope

This policy applies to all operations and activities of SGLS related to the manufacturing and marketing of our products. It encompasses product design, formulation, packaging, customer usage, and end-of-life disposal. All employees, contractors, suppliers, and stakeholders involved in the product lifecycle are subject to this policy.


3. Roles and Responsibilities

3.1 Senior Management

Senior management is responsible for overseeing the implementation of the sustainability policy, ensuring it aligns with SGLS's broader Environmental, Social, and Governance (ESG) commitments. This includes allocating necessary resources for initiatives aimed at minimizing environmental impacts associated with product use. They are tasked with promoting a culture of sustainability and environmental responsibility throughout the organization, encouraging all levels of staff to engage in practices that contribute to sustainability goals. Regular reviews and updates of the policy will be conducted to adapt to emerging trends and stakeholder expectations, reinforcing management's commitment to sustainable business practices.

3.2 ESG Committee

The ESG Committee monitors compliance with the sustainability policy and tracks key performance indicators (KPIs) related to environmental impacts from product use. This committee facilitates collaboration between departments, ensuring that sustainability objectives are integrated into product development and marketing strategies. Regular meetings will be held to assess progress and identify areas for improvement, utilizing performance metrics and stakeholder feedback. The committee is also responsible for proposing enhancements to the policy and initiatives based on findings, fostering an organization-wide commitment to environmental stewardship and continuous improvement in sustainability practices.

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3.3 Research and Development (R&D) Team

The R&D team is tasked with designing and developing products that minimize environmental impact throughout their lifecycle. This includes assessing the environmental implications of product formulations and selecting sustainable packaging materials.

The team conducts lifecycle assessments (LCAs) to evaluate potential environmental impacts associated with product use, ensuring that sustainability is a core consideration in the innovation process. Collaboration with other departments is essential to ensure that sustainability goals are met, and on-going research into new technologies and practices will be pursued to enhance the environmental performance of SGLS's products.

3.4 Marketing and Communications Team


The Marketing and Communications team plays a crucial role in communicating the environmental benefits and sustainable use practices of SGLS products to customers and clients. This includes educating consumers on responsible product use and disposal methods to minimize negative environmental impacts. The team promotes transparency in product information, detailing ingredient sourcing and sustainability efforts. Campaigns will be designed to raise awareness about the importance of sustainability, fostering consumer trust and loyalty. By highlighting SGLS's commitment to environmental responsibility, the team aims to position the company as a leader in sustainable practices within the industry.

3.5 Operations and Manufacturing Team

The Operations and Manufacturing team is responsible for implementing environmentally friendly production practices. This includes collaborating closely with the R&D team to develop sustainable manufacturing and packaging solutions that reduce environmental impacts. The team monitors operational efficiencies to minimize waste and energy use during production processes, adopting best practices in resource management. Continuous improvement initiatives will be pursued to enhance environmental performance, ensuring that all manufacturing activities align with the organization's sustainability goals. The team will also implement training programs to ensure that all employees are aware of and adhere to these environmental standards.

3.6 Quality Assurance Team

The Quality Assurance team ensures that all products meet regulatory and safety standards while considering their environmental impacts. This includes monitoring product performance and effectiveness to reduce waste generated from ineffective products. The team collaborates with the R&D team to continually improve product formulations based on environmental considerations and consumer feedback. Regular audits and assessments are conducted to ensure compliance with sustainability practices, and the team actively participates in the development of standards that prioritize both quality and environmental responsibility. By fostering a culture of quality and sustainability, the team enhances the overall product offering.

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3.7 Human Resources

The Human Resources team is dedicated to providing training and awareness programs focused on sustainability and the environmental impacts related to product use for all employees. This includes fostering a culture of sustainability and environmental awareness throughout the organization by encouraging participation in sustainability initiatives and programs. HR will develop onboarding processes that integrate sustainability principles and recognize employees who contribute to the organization’s environmental goals. Additionally, HR will facilitate opportunities for employee engagement in sustainability projects, helping to cultivate a workforce that is knowledgeable, committed, and proactive about minimizing environmental impacts in their roles.

4. Environmental Impacts from Use of Products Policy

4.1 Minimizing Environmental Impacts from Product Use

SGLS acknowledges that the environmental impacts of our products extend beyond our facilities and into our customers' hands. To address these impacts, we will focus on sustainable practices throughout the product lifecycle, from design to disposal. By prioritizing eco-friendly ingredients, implementing responsible packaging solutions, and encouraging proper customer usage, we aim to reduce our environmental footprint. Furthermore, we will develop strategies for end-of-life considerations that promote responsible disposal and recycling. Through these initiatives, SGLS strives to enhance environmental sustainability while delivering effective products that meet consumer needs.

Product Design and Development: SGLS emphasizes sustainable formulations in product design by prioritizing environmentally friendly ingredients that minimize negative impacts on ecosystems and human health. Our R&D efforts will focus on using biodegradable and non-toxic materials wherever feasible. We will conduct comprehensive lifecycle assessments (LCAs) for all products to identify potential environmental impacts from production, usage, and disposal. This data-driven approach will inform product development decisions, ensuring that sustainability is integrated into every stage of the product lifecycle. Our goal is to innovate responsibly while delivering high-quality products that align with our environmental commitment.

Packaging Solutions: SGLS is committed to developing eco-friendly packaging solutions that align with our sustainability goals. Our packaging will be recyclable, compostable, or made from renewable resources to minimize waste. Additionally, we will strive to reduce the overall use of packaging materials wherever feasible, further decreasing our environmental impact. To promote responsible consumer behavior, packaging will clearly display recycling and disposal instructions, aiding in the reduction of contamination in waste streams. Through these initiatives, we aim to enhance consumer awareness and foster a culture of sustainability around our products.

Customer Usage Practices: To minimize environmental impacts, SGLS will provide customers with clear guidelines for the responsible use of our products. This includes detailed dosage instructions and proper storage conditions to maximize product effectiveness while minimizing waste. We recognize the importance of engaging with our customers to gather feedback on product usage and any environmental concerns they may have. This information will be instrumental in refining our product formulations and usage guidelines.



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End-of-Life Considerations: SGLS will prioritize end-of-life considerations by providing clear disposal information for our products to minimize environmental harm. This includes guidelines for safe disposal methods, particularly for pharmaceuticals and nutraceuticals, to prevent water contamination. We will explore the feasibility of implementing product take-back programs to encourage responsible disposal and recycling of both products and packaging. These initiatives will enhance our commitment to sustainability and ensure that our products are disposed of in an environmentally conscious manner, aligning with our overall goals of minimizing ecological impact throughout the product lifecycle.

4.2 Compliance and Regulatory Framework

SGLS is dedicated to adhering to all relevant environmental regulations and industry standards concerning the use and disposal of our products. We will conduct regular audits and assessments to ensure compliance with these regulations and identify areas for improvement.

Our compliance framework will involve monitoring changes in legislation and industry best practices, allowing us to stay ahead of regulatory requirements. By maintaining a proactive approach to compliance, we can enhance our sustainability efforts and demonstrate our commitment to environmental responsibility throughout our operations.

4.3 Continuous Improvement

SGLS is committed to continuous improvement in our product lifecycle management. We will regularly review and update our practices based on advancements in technology, changes in regulations, and feedback from stakeholders. This commitment to evolution will ensure that our products remain effective, safe, and environmentally friendly. By fostering a culture of innovation and responsiveness, we aim to lead the industry in sustainable practices. Regular training and awareness programs will be implemented for employees to instill a sense of responsibility and keep everyone aligned with our sustainability objectives and regulatory requirements.

5. Quantitative Objectives

Objective	Qualitative Objective	Unit of Measure	Target Value
1. Reduce product formulation waste	Minimize waste generation during production	Percentage (%)	Reduce waste by 5% by 2030
2. Increase the percentage of eco-friendly packaging	Transition to sustainable packaging materials	Percentage (%)	Achieve 10% eco-friendly packaging by 2030
3. Enhance customer awareness of sustainable practices	Promote responsible usage and disposal of products	Percentage (%)	30% customer awareness sessions by 2028
4. Improve recycling rates for product packaging	Facilitate recycling efforts and reduce landfill impact	Percentage (%)	Achieve 20% recycling rate by 2030
5. Expand take-back program participation	Encourage responsible disposal and recycling of products	Number of participants	Increase participation by 10% annually



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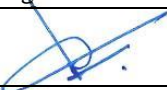


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6. Distribution

This Environmental Impacts from Use of Products Policy will be distributed to all employees, contractors, and stakeholders within SGLS to ensure broad awareness and understanding of our commitments. The policy will be made available via the company intranet, displayed on notice boards at operational sites, and included in onboarding packages for new employees. To reinforce our objectives, annual workshops and training sessions will be conducted to keep all team members informed of policy updates and best practices in managing environmental impacts from product use.

7. Annual Review

The Environmental Impacts from Use of Products Policy will undergo an annual review led by the ESG Committee to ensure its relevance, effectiveness, and alignment with regulatory changes and advancements in sustainable practices. The review will consider feedback from stakeholders, performance against quantitative objectives, and any new developments in product sustainability. Adjustments will be made as necessary to enhance the policy's effectiveness and ensure on-going compliance with environmental standards.

	Prepared by	Reviewed by	Approved by
Name	Gowtham S	Shiva Shankar K	Dhrruv Vishnu Deivandran
Designation	Manager – EHS	General Manager – HR & Admin	Director
Signature			

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15. End-of-Life Impacts Policy

1. Introduction

SGLS is dedicated to minimizing the environmental impacts associated with the end-of-life stage of our products, including pharmaceuticals, nutraceuticals, and food supplements. As a company committed to integrating Environmental, Social, and Governance (ESG) principles into our operations, we recognize that the lifecycle of our products extends beyond their use and requires careful consideration of disposal and recycling practices. This policy outlines our approach to managing the environmental impacts generated from the end-of-life of our products, ensuring responsible disposal, waste reduction, and pollution prevention.

2. Scope

This policy applies to all products manufactured and marketed by SGLS, covering their end-of-life management from disposal to recycling. It encompasses all employees, contractors, suppliers, and stakeholders involved in the lifecycle of our products. The policy aims to minimize hazardous and non-hazardous waste generation, reduce emissions, and prevent microplastics pollution.


3. Roles and Responsibilities

3.1 Senior Management

Senior management at SGLS will oversee the implementation of the product end-of-life policy, ensuring that it aligns with the organization's broader Environmental, Social, and Governance (ESG) commitments. They will allocate the necessary resources to initiatives aimed at minimizing environmental impacts associated with product disposal and recycling. Additionally, senior management will actively promote a culture of sustainability and environmental responsibility across the organization, setting an example and encouraging employees at all levels to prioritize eco-friendly practices. By fostering this culture, senior management will enhance the company's commitment to sustainable operations and environmental stewardship.

3.2 ESG Committee

The ESG Committee will play a crucial role in monitoring compliance with the product end-of-life policy, tracking key performance indicators (KPIs) related to environmental impacts. They will facilitate collaboration between departments, ensuring that sustainability objectives are integrated into product development, marketing strategies, and disposal practices. The committee will also analyze performance metrics and gather stakeholder feedback to propose improvements. By serving as a bridge between various departments, the ESG Committee will drive a unified approach to sustainability, reinforcing SGLS's commitment to minimizing environmental impacts throughout the product lifecycle.

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3.3 Research and Development (R&D) Team

The R&D team at SGLS will design products with a focus on their end-of-life impacts, prioritizing ease of recycling and responsible disposal. They will conduct lifecycle assessments (LCAs) to evaluate the potential environmental impacts of products throughout their lifecycle, emphasizing the end-of-life phase. This team will also identify and promote the use of sustainable materials that mitigate environmental risks during disposal. By integrating these considerations into product design, the R&D team will contribute to the development of innovative solutions that align with SGLS's commitment to sustainability and responsible environmental management.

3.4 Quality Assurance Team

The Quality Assurance team will ensure that all SGLS products comply with regulatory standards concerning hazardous and non-hazardous waste management. They will monitor product formulations to minimize the inclusion of hazardous substances that could pose environmental risks upon disposal. Collaborating closely with the R&D team, the Quality Assurance team will work to continuously improve product designs for better end-of-life management. Their efforts will not only help maintain compliance with environmental regulations but also support SGLS's overarching goal of reducing the ecological footprint of its products and enhancing overall sustainability.

3.5 Operations and Manufacturing Team


The Operations and Manufacturing team will implement practices that promote responsible waste management and recycling during production and after product use. They will collaborate with local waste management authorities to ensure compliance with regulations related to waste disposal and recycling. By monitoring operational efficiencies, this team will aim to minimize waste generation and energy consumption throughout the production process. Their commitment to sustainable practices will contribute to reducing SGLS's overall environmental impact while supporting the company's objectives of effective resource utilization and responsible end-of-life product management.

3.6 Marketing and Communications Team

The Marketing and Communications team will educate consumers on responsible disposal practices for products and packaging to minimize environmental impacts. They will promote transparent communication about the environmental benefits associated with proper product disposal and recycling. By engaging with customers, this team will raise awareness of the importance of end-of-life management in broader sustainability efforts. Through effective messaging and outreach, the Marketing and Communications team will empower consumers to make informed choices that align with SGLS's commitment to sustainability and environmental responsibility.

3.7 Human Resources

The Human Resources department will provide training and awareness programs focused on sustainability and the environmental impacts related to product end-of-life for all employees. They will foster a culture of sustainability and environmental awareness throughout the organization, ensuring that every employee understands their role in promoting eco-friendly practices. HR will encourage employee participation in sustainability initiatives and programs, creating opportunities for involvement and collaboration.

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By investing in training and awareness, Human Resources will enhance SGLS’s overall commitment to sustainable practices and empower employees to contribute actively to environmental stewardship.

4. Environmental Impacts from Products End-of-Life Policy

4.1 Minimizing Environmental Impacts from Product End-of-Life

SGLS is dedicated to reducing the environmental impacts associated with the end-of-life of our products. Our strategy focuses on critical areas including waste management, recycling, emissions management, and the prevention of micro plastics pollution. By implementing responsible practices throughout our product lifecycle, we aim to mitigate negative environmental effects. This commitment reflects our broader sustainability goals, emphasizing the importance of minimizing waste and promoting responsible consumption among our customers. Through targeted initiatives and stakeholder engagement, we will ensure our products contribute to a healthier environment and align with our corporate responsibility objectives.

Waste Management: To effectively manage waste, SGLS will implement measures for identifying and categorizing hazardous waste generated from our products. This includes developing strategies to minimize hazardous waste at the design stage, ensuring that our products are formulated to reduce environmental risks. Additionally, we aim to minimize non-hazardous waste through improved product design and packaging. By adopting lean manufacturing principles and efficient production techniques, we can significantly reduce overall waste volumes. Our waste management efforts are integral to our commitment to sustainability, helping us create products that are not only effective but also environmentally responsible.

Recycling and Reuse: SGLS will develop and implement comprehensive recycling programs for product packaging and components, collaborating with local recycling facilities to ensure proper processes are in place. Our initiatives will facilitate the recycling of materials, thereby reducing the overall waste footprint associated with our products. Furthermore, we will explore consumer take-back programs that encourage customers to return used products for proper disposal or recycling. By promoting recycling and reuse, we aim to significantly reduce contributions to landfills and foster a circular economy that aligns with our sustainability commitments and enhances our brand reputation.

Emissions Management: SGLS is committed to implementing effective emission reduction strategies to minimize greenhouse gas emissions associated with the disposal of our products. This includes evaluating waste-to-energy options and collaborating with waste management partners to identify and capitalize on opportunities for emissions reduction. Regular monitoring and reporting of emissions generated during the end-of-life phase of our products will be crucial in assessing our progress. By actively managing emissions, we demonstrate our dedication to environmental stewardship and align our practices with global sustainability standards, further enhancing our reputation as a responsible corporate citizen.

Prevention of Micro plastics Pollution: To combat micro plastics pollution, SGLS will assess the potential for such pollution associated with our products and packaging. We will implement design changes to minimize the likelihood of microplastic release during product use and disposal. In addition, consumer education will be a key focus; we will provide clear guidance on proper disposal methods to prevent microplastics from entering the environment, especially in waterways. By taking proactive measures against microplastics, SGLS demonstrates its commitment to protecting ecosystems and promoting responsible product management practices that contribute to environmental sustainability.



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4.2 Compliance and Regulatory Framework

SGLS is committed to adhering to all relevant environmental regulations and industry standards regarding hazardous and non-hazardous waste management. To ensure compliance, we will conduct regular audits and assessments to identify areas for improvement and verify that our practices meet or exceed regulatory requirements. This commitment to compliance not only mitigates environmental risks but also reinforces our dedication to corporate responsibility and sustainability. By actively monitoring our operations and aligning them with regulatory frameworks, SGLS enhances its reputation and fosters trust among stakeholders, customers, and the communities we serve.

4.3 Continuous Improvement

SGLS is committed to continuous improvement in our end-of-life product management practices. We will regularly review and update our strategies based on advancements in technology, changes in regulations, and valuable feedback from stakeholders. This approach allows us to adapt to new challenges and opportunities in sustainability while ensuring our practices remain effective and relevant. By fostering a culture of innovation and responsiveness, SGLS aims to enhance its environmental performance and reduce its ecological footprint. Our dedication to continuous improvement exemplifies our leadership in responsible product lifecycle management and commitment to a sustainable future.

5. Quantitative Objectives

Objective	Qualitative Objective	Unit of Measure	Target Value
1. Reduce hazardous waste generation	Minimize the generation of hazardous waste from products	Percentage (%)	Reduce hazardous waste in products by 10% by 2028
2. Increase recycling rates for packaging	Transition to sustainable packaging materials and improve recycling rates	Percentage (%)	Achieve 5% recycling rate for packaging by 2028
3. Enhance participation in take-back programs	Encourage responsible disposal and recycling of products	Number of participants	Increase take-back program participation by 10% within 2030
4. Reduce emissions from end-of-life waste	Implement emission reduction strategies for waste disposal	Metric tons of CO ₂ equivalent	Reduce end-of-life emissions by 10% by 2028
5. Minimize microplastics pollution	Implement measures to reduce microplastics associated with products	Percentage (%)	Reduce microplastics release by 10% by 2028



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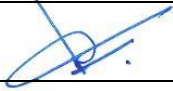


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6. Distribution

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7. Annual Review

The Environmental Impacts from Products End-of-Life Policy will undergo an annual review led by the ESG Committee to ensure its relevance, effectiveness, and alignment with regulatory changes and advancements in sustainable practices. The review will consider feedback from stakeholders, performance against quantitative objectives, and any new developments in waste management and recycling technologies. Adjustments will be made as necessary to enhance the policy's effectiveness and ensure ongoing compliance with environmental standards.

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16. Customer Health and Safety Policy

1. Introduction

SGLS is dedicated to ensuring the health and safety of our customers by manufacturing and marketing highly effective and innovative pharmaceuticals, nutraceuticals, and food supplement formulations. As a company committed to global standards and integrating Environmental, Social, and Governance (ESG) principles into our operations, we recognize our responsibility to mitigate any negative health and safety impacts associated with our products and services. This policy outlines our commitment to customer health and safety, detailing the roles and responsibilities, key objectives, and procedures to maintain high standards throughout our operations.

2. Scope

This Customer Health and Safety Policy applies to all employees, contractors, suppliers, and stakeholders involved in the development, manufacturing, distribution, and marketing of SGLS's products. It encompasses all product lines and services, with a focus on preventing potential health and safety risks and ensuring compliance with applicable regulations.

3. Roles and Responsibilities

3.1 Senior Management


Senior management at SGLS is dedicated to providing strong leadership and commitment to customer health and safety. This commitment aligns with SGLS's strategic goals and reflects our dedication to creating safe products for consumers. To enhance product safety and customer health, senior management will allocate necessary resources for initiatives that promote these objectives. Additionally, fostering a culture of health and safety awareness throughout the organization is essential. By prioritizing safety at all levels, SGLS aims to build trust with customers and ensure that health considerations are integral to our operations and product offerings.

3.2 Quality Assurance Team

The Quality Assurance Team at SGLS plays a crucial role in ensuring that all products meet or exceed applicable safety standards and regulatory requirements. This team conducts regular safety assessments and risk evaluations on products before they are released to the market, ensuring comprehensive scrutiny of each product's safety profile. Furthermore, implementing quality control measures throughout the production process is essential to monitor and maintain product safety consistently. By rigorously evaluating products and adhering to high safety standards, the Quality Assurance Team helps protect consumers and uphold SGLS's reputation for delivering safe, reliable products.

3.3 Research and Development (R&D) Team

The Research and Development (R&D) Team at SGLS is committed to designing products with safety and efficacy as primary considerations. This includes thorough assessments of all ingredients to evaluate potential health impacts on consumers. Prior to market release, the R&D team conducts extensive pre-market testing of all new products to ensure their safety.

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Additionally, staying informed about scientific advancements and regulatory changes is vital for maintaining up-to-date safety standards and product formulations. By prioritizing safety in product development, the R&D team helps to build consumer confidence and loyalty in SGLS's offerings.

3.4 Marketing and Communications Team

The Marketing and Communications Team at SGLS is responsible for communicating accurate and clear information regarding product safety, usage instructions, and potential side effects to customers. This includes developing educational materials that inform consumers about the safe and effective use of our products, ensuring they have the knowledge necessary for optimal use. Additionally, the team addresses customer inquiries and feedback regarding product safety promptly and effectively. By fostering transparent communication with consumers, SGLS aims to enhance customer trust and promote responsible product usage, thereby reinforcing its commitment to health and safety.

3.5 Human Resources

SGLS's Human Resources department is dedicated to providing training and development programs that focus on health and safety practices for all employees. These initiatives aim to foster a workplace culture that emphasizes the importance of customer health and safety across all operations. Ensuring that employees understand their roles in maintaining product safety and quality is critical. By instilling a sense of responsibility for health and safety, Human Resources contributes to a proactive approach in protecting consumers and promoting a safe work environment that prioritizes the well-being of both employees and customers.


3.6 Customer Service Team

The Customer Service Team at SGLS plays a vital role in maintaining open lines of communication with customers to address health and safety concerns related to products. This team actively collects and analyzes customer feedback and complaints regarding product safety and effectiveness to identify potential areas for improvement. Close collaboration with the Quality Assurance and R&D teams is essential for investigating and resolving safety issues promptly. By prioritizing customer concerns and ensuring effective communication, the Customer Service Team helps to enhance consumer trust and satisfaction while supporting SGLS's commitment to product safety and quality.

4. Customer Health and Safety Policy

4.1 Commitment to Customer Health and Safety

SGLS is dedicated to minimizing health and safety risks associated with our products through a comprehensive set of strategies. Key to this commitment is ensuring product safety, which includes thorough ingredient safety assessments to confirm that all components meet established safety standards and do not pose health risks to consumers. Additionally, we implement a rigorous testing regimen for new products, conducting stability tests, efficacy tests, and safety evaluations. By prioritizing these efforts, SGLS aims to build consumer trust and ensure the safety and reliability of its product offerings.

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Product Safety: To ensure product safety, SGLS conducts thorough assessments of all ingredients used in our products. This includes verifying compliance with established safety standards to mitigate potential health risks to consumers. Furthermore, SGLS implements a rigorous testing regimen for all new products, which encompasses stability tests, efficacy tests, and safety evaluations. This multifaceted approach not only ensures that products are safe for consumer use but also strengthens SGLS's reputation for quality and reliability in the marketplace. Through these initiatives, we commit to maintaining the highest standards of safety for our consumers.

Compliance with Regulations: SGLS is committed to adhering to all relevant local, national, and international regulations governing product safety, including those established by the Food and Drug Administration (FDA) and other health authorities. To facilitate compliance, we maintain accurate documentation of product formulations, testing results, and safety evaluations, ensuring that all necessary records are readily available for regulatory reviews. This commitment to regulatory adherence demonstrates our dedication to upholding safety standards and fosters consumer confidence in our products. By actively engaging with regulatory frameworks, SGLS seeks to ensure that all products meet the highest safety standards.

Consumer Education: SGLS recognizes the importance of consumer education in promoting the safe use of our products. We provide clear and concise labeling on all items, detailing usage instructions, potential side effects, and storage recommendations. This empowers consumers to use products safely and effectively. Additionally, we develop awareness campaigns aimed at educating the public about the safe use of pharmaceuticals and nutraceuticals. These campaigns address common misconceptions and encourage informed decision-making among consumers. By prioritizing consumer education, SGLS strives to enhance public health and safety, reinforcing our commitment to responsible product use.

Continuous Improvement: SGLS is committed to continuous improvement in product safety practices. We establish systems for monitoring product performance and gathering customer feedback, which allows us to identify areas for enhancement in both safety and effectiveness. In cases of safety concerns, we have developed protocols for rapid response, including product recalls and public safety alerts, to ensure that affected customers are informed promptly. By fostering a culture of continuous improvement, SGLS aims to stay ahead of potential risks and enhance the safety of our products for all consumers.

4.2 Risk Management Strategies

To mitigate negative health and safety impacts, SGLS implements comprehensive risk management strategies. We conduct regular risk assessments to identify potential health hazards associated with product use, including ingredient interactions and adverse reactions. Engaging stakeholders, such as healthcare professionals and customers, in the risk assessment process allows us to gain valuable insights into potential health concerns. By proactively addressing these risks, SGLS aims to enhance product safety and protect consumer health, ensuring a reliable and responsible approach to product development and management.

Hazard Identification and Assessment: SGLS emphasizes regular risk assessments to identify potential health hazards associated with our products. These assessments include thorough evaluations of ingredient interactions and possible adverse reactions to ensure that our products remain safe for consumer use. Involving stakeholders, including healthcare professionals and customers, in the risk assessment process enriches our understanding of potential health concerns and enhances the effectiveness of our strategies. By integrating stakeholder insights, SGLS aims to create safer products while fostering collaboration and trust with those impacted by our offerings.



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Emergency Preparedness: To ensure swift action during health and safety emergencies, SGLS develops and maintains crisis management plans tailored to address potential product-related incidents. These plans outline clear protocols for responding to emergencies and mitigating risks effectively. Additionally, we conduct regular training and drills for employees, ensuring that they are well-prepared to handle emergency situations related to product safety. This proactive approach reinforces SGLS's commitment to consumer safety and demonstrates our readiness to respond quickly and effectively in times of crisis.

4.3 Customer Feedback and Complaints Management

SGLS recognizes the importance of customer feedback in enhancing product safety and effectiveness. To facilitate this, we establish clear procedures for customers to report health and safety concerns, ensuring timely responses and resolutions. Analyzing customer feedback allows us to identify trends and address recurring issues related to product safety proactively. By fostering an open dialogue with consumers, SGLS aims to build trust and demonstrate our commitment to addressing health and safety concerns, ultimately enhancing the overall customer experience and product reliability.

4.4 Sustainability and Social Responsibility

SGLS integrates sustainability into its health and safety policies, understanding that environmental stewardship contributes to overall public health. We prioritize the sustainable sourcing of ingredients and materials, ensuring that our practices minimize environmental impacts while maintaining product safety. Additionally, SGLS actively engages in corporate social responsibility (CSR) initiatives that promote public health and safety, including community outreach programs focused on health education. By committing to sustainability and social responsibility, SGLS aims to create a positive impact on both the environment and the communities we serve.

5. Quantitative Objectives

Objective	Qualitative Objective	Unit of Measure	Target Value
1. Reduce adverse event reports	Minimize the number of reported adverse events associated with products	Number of reports	Reduce reports by 25% annually
2. Increase product safety testing	Ensure all new products undergo comprehensive safety testing before market release	Percentage (%)	Achieve 100% safety testing compliance for new products
3. Enhance customer education initiatives	Increase awareness of product safety information among consumers	Number of educational materials developed	Develop at least 5 educational resources per year
4. Improve customer satisfaction	Increase overall customer satisfaction related to product safety and efficacy	Customer satisfaction score (1-10 scale)	Achieve an average score of 8 or higher
5. Timely response to safety concerns	Ensure prompt handling of health and safety complaints	Average response time (hours)	Achieve an average response time of less than 48 hours



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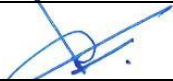


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6. Distribution

This Customer Health and Safety Policy will be distributed to all employees, contractors, and stakeholders within SGLS to ensure broad awareness and understanding of our commitments. The policy will be made available via the company intranet, displayed on notice boards at operational sites, and included in on boarding packages for new employees. Additionally, regular training sessions and workshops will be conducted to reinforce the importance of health and safety in product management and ensure all team members are informed of policy updates and best practices.

7. Annual Review

The Customer Health and Safety Policy will undergo an annual review led by the Quality Assurance Team to ensure its relevance, effectiveness, and alignment with regulatory changes and best practices in health and safety management. The review will consider feedback from stakeholders, performance against quantitative objectives, and any new developments in product safety science. Adjustments will be made as necessary to enhance the policy's effectiveness and ensure ongoing compliance with health and safety standards.

	Prepared by	Reviewed by	Approved by
Name	Gowtham S	Shiva Shankar K	Dhrruv Vishnu Deivandran
Designation	Manager – EHS	General Manager – HR & Admin	Director
Signature			

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17. Environmental Services and Advocacy Policy

1. Introduction

SGLS is committed to integrating Environmental, Social, and Governance (ESG) principles into our operations, with a focus on sustainability and environmental stewardship. As a manufacturer and marketer of innovative pharmaceuticals, nutraceuticals, and food supplement formulations, we recognize our responsibility to not only minimize our own environmental impact but also to empower our customers to understand and mitigate their environmental footprints. This Environmental Services and Advocacy Policy outlines our commitment to providing services and alternative solutions that enable customers to diagnose and mitigate their environmental impacts resulting from their consumption of our products.

2. Scope

This policy applies to all employees, contractors, and stakeholders involved in the development, manufacturing, marketing, and distribution of SGLS's products. It encompasses our commitment to sustainability through advocacy, education, and the provision of services that facilitate environmental responsibility among our customers.


3. Roles and Responsibilities

3.1 Senior Management

SGLS's senior management demonstrates leadership and commitment to environmental services and advocacy, aligning these efforts with the organization's strategic goals. This commitment is reflected in the allocation of appropriate resources necessary for the development and implementation of environmental advocacy initiatives. Senior management also plays a crucial role in monitoring the performance of environmental services, overseeing progress, and ensuring that these efforts align with quantitative objectives. By prioritizing environmental advocacy at the leadership level, SGLS reinforces its dedication to sustainability and environmental stewardship, fostering a culture that values and promotes responsible practices throughout the organization.

3.2 Environmental Services Team

The Environmental Services Team at SGLS is responsible for developing and implementing services and tools that assist customers in assessing and reducing their environmental impacts. This team also plays a pivotal role in providing training and support to customers, promoting best practices for sustainable consumption and environmental responsibility. By offering tailored guidance, the team helps clients make informed decisions that contribute to sustainability. Additionally, they establish a feedback mechanism to gather insights from customers regarding their environmental concerns and the effectiveness of the services provided. This continuous dialogue helps improve service offerings and customer satisfaction.

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3.3 Marketing and Communications Team

SGLS's Marketing and Communications Team is dedicated to raising public awareness about environmental impacts and sustainable practices through well-designed campaigns. They implement public awareness initiatives that educate customers on the importance of environmental stewardship and responsible consumption. Developing clear communication strategies is essential to effectively convey information about SGLS's environmental services and advocacy efforts.

The team also fosters customer engagement by creating interactive platforms, such as webinars and workshops, that promote environmental awareness and encourage participation. By enhancing communication and engagement, the team aims to inspire customers to adopt more sustainable practices in their daily lives.

3.4 Research and Development (R&D) Team

The Research and Development (R&D) Team at SGLS conducts comprehensive product lifecycle assessments to evaluate the environmental impacts of products from production to end-of-life. These assessments are crucial for identifying areas for improvement and innovation. The R&D team actively seeks opportunities to develop more sustainable product formulations that minimize environmental impacts while maintaining product efficacy. Collaborating with external experts and stakeholders enhances their knowledge and capabilities in environmental services. By prioritizing sustainability in product development, the R&D team contributes to SGLS's mission of promoting environmentally responsible practices throughout the organization and the market.


3.5 Customer Service Team

SGLS's Customer Service Team serves as the primary point of contact for customers seeking information about environmental services and advocacy. They play a vital role in disseminating information about sustainable practices and the environmental impacts of SGLS's products. By providing comprehensive resources and support, the team helps customers make informed choices regarding their environmental responsibilities. Additionally, the Customer Service Team collects data on customer inquiries and feedback related to environmental services, which is essential for informing future initiatives. This feedback loop ensures that SGLS can continuously improve its offerings and better address the needs of its customers.

4. Environmental Services and Advocacy Policy

4.1 Commitment to Environmental Advocacy

SGLS is dedicated to promoting environmental stewardship among customers by providing a range of services aimed at diagnosing and mitigating their environmental impacts. Our advocacy focuses on several key areas. We offer customer support services that include tools and guidance for self-assessments of environmental footprints, particularly regarding the consumption of pharmaceuticals and nutraceuticals. Based on assessment results, we provide customized recommendations for reducing environmental impacts, including alternatives to conventional products. This commitment empowers customers to make informed decisions that align with sustainable practices, contributing to overall environmental well-being.

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Environmental Impact Assessments: SGLS emphasizes the importance of environmental impact assessments as part of its advocacy efforts. We offer customer support services that provide tools and guidance for self-assessing environmental footprints, particularly in the context of pharmaceuticals and nutraceuticals. Our team works closely with customers to interpret assessment results and provides customized recommendations for reducing their environmental impacts. This includes suggesting alternatives to conventional products that are more sustainable. By facilitating these assessments, SGLS helps customers understand their environmental responsibilities and take actionable steps toward reducing their ecological footprints.

Educational Programs and Workshops: SGLS conducts educational programs and workshops to enhance customer awareness of environmental impacts and sustainable consumption practices. Our sustainability workshops and seminars focus on educating customers about the benefits of using environmentally friendly products and responsible consumption. We also develop resource materials, including brochures, guides, and online content, to inform customers about the importance of environmental responsibility. These educational initiatives empower customers with knowledge and practical tools to adopt sustainable practices in their daily lives, fostering a culture of environmental awareness and proactive engagement.


Partnerships and Collaborations: SGLS recognizes the value of partnerships and collaborations in promoting environmental stewardship. We actively collaborate with non-governmental organizations (NGOs) and environmental groups to advocate for sustainable practices and policy changes that support environmental protection. Additionally, we engage with local communities to promote environmental initiatives, raising awareness and encouraging responsible consumption behaviors. Through these partnerships, SGLS amplifies its advocacy efforts, creating a broader impact on environmental sustainability while fostering a sense of community involvement and shared responsibility for the environment.

Sustainable Product Development: SGLS is committed to sustainable product development through targeted research initiatives. We invest in developing sustainable and eco-friendly product formulations that minimize environmental impacts throughout their lifecycle. Our approach considers the environmental implications of sourcing, production, packaging, distribution, use, and disposal. By applying a lifecycle perspective in product development, SGLS ensures that our offerings are not only effective but also contribute positively to environmental stewardship. This commitment to sustainability in product innovation reflects our broader mission to foster responsible consumption and promote a healthier planet.

4.2 Advocacy for Sustainable Practices

SGLS recognizes the critical role of advocacy in promoting sustainable practices among customers. Our initiatives focus on providing consumer education about the environmental impacts of product choices, encouraging customers to select more sustainable options. We also offer alternative products formulated with reduced environmental footprints, such as biodegradable packaging and sustainably sourced ingredients. By empowering customers with knowledge and choices, SGLS aims to foster a culture of sustainability that extends beyond individual purchases to influence broader consumption patterns within the market.

Promoting Sustainable Consumption: As part of our advocacy for sustainable practices, SGLS prioritizes promoting sustainable consumption among our customers. We provide detailed information regarding the environmental impacts of different product choices, helping customers make informed decisions about their purchases. Additionally, we offer alternative solutions that feature reduced environmental footprints, such as biodegradable packaging and sustainably sourced ingredients.

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By encouraging customers to opt for these sustainable alternatives, we aim to contribute to a significant reduction in environmental impacts associated with pharmaceutical and nutraceutical consumption, fostering a more sustainable future.

Engaging Stakeholders: SGLS actively engages stakeholders to promote sustainable practices within the pharmaceutical and nutraceutical sectors. We collaborate with healthcare professionals, industry peers, and environmental organizations to foster collective efforts toward sustainability. By sharing knowledge and best practices, we strengthen our advocacy initiatives and encourage wider adoption of responsible practices in the industry. Additionally, we advocate for policies that support environmental sustainability, including regulations that promote responsible sourcing and effective waste management. This collaborative approach enhances the impact of our advocacy efforts and contributes to a more sustainable industry landscape.

4.3 Continuous Improvement and Evaluation

To ensure the effectiveness of our environmental services and advocacy initiatives, SGLS has established a continuous improvement process. This includes monitoring and evaluation of our performance metrics to assess the impact of our advocacy initiatives, such as customer engagement levels and changes in consumption patterns. We regularly collect feedback from customers regarding the effectiveness of our environmental services, utilizing this information to refine our approach and enhance service delivery. This commitment to continuous improvement allows us to adapt and respond to evolving customer needs and environmental challenges effectively.

Monitoring and Evaluation: SGLS implements robust monitoring and evaluation processes to gauge the effectiveness of our environmental services and advocacy initiatives. We establish performance metrics that assess the impact of these initiatives, including levels of customer engagement and changes in consumption patterns over time. By regularly collecting feedback from customers, we gain valuable insights into the effectiveness of our services, allowing us to make informed adjustments and improvements. This proactive approach ensures that our advocacy efforts remain relevant and impactful, helping us achieve our sustainability objectives and foster a culture of environmental responsibility.

Reporting and Transparency: SGLS values transparency in its environmental services and advocacy efforts. We publish an annual sustainability report that outlines our initiatives, progress, and the impact of our advocacy on customer behaviours and environmental stewardship. This report serves as a communication tool to inform stakeholders about our objectives and achievements, fostering accountability and trust. Additionally, we engage with stakeholders to gather input on our initiatives and explore opportunities for future improvements. By maintaining an open dialogue, SGLS ensures that our advocacy remains aligned with stakeholder expectations and contributes to ongoing environmental progress.



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5. Quantitative Objectives

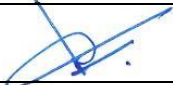


Objective	Qualitative Objective	Unit of Measure	Target Value
1. Increase customer participation in environmental assessments	Encourage more customers to participate in environmental assessments	Number of assessments completed	Achieve 500 assessments in the first year
2. Enhance sustainability knowledge among customers	Improve customer understanding of sustainable practices	Customer knowledge score (1-10)	Achieve an average score of 8 or higher
3. Promote alternative sustainable products	Increase sales of sustainable alternative products	Percentage of sales from alternatives	Achieve 30% of total sales from sustainable products
4. Increase engagement in workshops and training	Boost participation in environmental workshops	Number of participants	Engage at least 300 customers in workshops annually
5. Develop partnerships for advocacy initiatives	Strengthen collaboration with NGOs and stakeholders	Number of partnerships	Establish 10 new partnerships per year


6. Distribution

This Environmental Services and Advocacy Policy will be distributed to all employees, contractors, and stakeholders within SGLS to ensure broad awareness and understanding of our commitments. The policy will be made available through the company intranet, displayed on notice boards at operational sites, and included in onboarding packages for new employees. Additionally, training sessions and workshops will be conducted regularly to reinforce the importance of environmental advocacy and ensure all team members are informed of policy updates and best practices.

7. Annual Review

The Environmental Services and Advocacy Policy will undergo an annual review led by the Environmental Services Team to ensure its relevance, effectiveness, and alignment with regulatory changes and best practices in environmental stewardship. The review will consider feedback from stakeholders, performance against quantitative objectives, and any new developments in environmental science. Adjustments will be made as necessary to enhance the policy's effectiveness and ensure ongoing commitment to sustainability and environmental advocacy.

	Prepared by	Reviewed by	Approved by
Name	Gowtham S	Shiva Shankar K	Dhrruv Vishnu Deivandran
Designation	Manager – EHS	General Manager – HR & Admin	Director
Signature			

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18. Corruption Policy

1. Introduction

SGLS is committed to maintaining the highest standards of integrity and ethical conduct in all its business dealings. As a manufacturer and marketer of highly effective and innovative pharmaceuticals, nutraceuticals, and food supplement formulations, we recognize that corruption undermines trust, distorts markets, and impedes sustainable development. This Corruption Policy outlines our commitment to preventing corruption in all its forms, including the offering, promising, giving, accepting, or soliciting of any advantage as an inducement for actions that are illegal, unethical, or a breach of trust.

2. Scope

This policy applies to all employees, contractors, agents, and representatives of SGLS, as well as to any third parties acting on our behalf. It encompasses all business activities conducted by SGLS, including interactions with government officials, customers, suppliers, and other stakeholders.

3. Roles and Responsibilities

3.1 Senior Management


Senior management plays a crucial role in establishing a strong anti-corruption framework within the organization. They must demonstrate leadership and commitment by fostering an organizational culture that unequivocally rejects corruption. This involves approving and regularly reviewing the Corruption Policy to ensure its relevance and adequacy in addressing current challenges. Additionally, senior management must allocate necessary resources for training initiatives, monitoring activities, and enforcing compliance with the policy. By prioritizing these actions, senior management not only upholds ethical standards but also sets a clear expectation for behaviour throughout the organization, promoting integrity at all levels.

3.2 Compliance Officer

The Compliance Officer is tasked with overseeing and monitoring adherence to the organization's Corruption Policy. This includes investigating any reports of suspected corrupt practices and ensuring that appropriate actions are taken. To enhance awareness and understanding of anti-corruption practices, the Compliance Officer is responsible for developing and implementing training programs tailored to employees' needs. These programs will inform employees of their responsibilities under the policy. Additionally, establishing and maintaining a confidential reporting mechanism is critical for encouraging employees to report suspected corruption without fear of retaliation, thereby fostering a culture of transparency and accountability.

3.3 All Employees

All employees are vital to the effectiveness of the anti-corruption policy and must understand and comply with its provisions. They are encouraged to actively report any suspected violations, thereby contributing to a culture of integrity. Participation in training sessions and workshops is essential for enhancing awareness of corruption-related issues and ethical conduct within the workplace.

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Employees should engage in ethical decision-making by carefully considering the implications of their actions and refusing any offers or requests that could be perceived as corrupt practices. By embracing these responsibilities, employees play a key role in upholding the organization's ethical standards.

3.4 Procurement and Sales Teams

The Procurement and Sales Teams are responsible for conducting thorough due diligence on vendors, suppliers, and customers to ensure compliance with anti-corruption standards. This involves evaluating potential partners to assess their ethical practices and commitment to anti-corruption policies. Additionally, these teams must include anti-corruption clauses in all contracts and agreements with third parties, reinforcing the mutual commitment to ethical conduct. Monitoring transactions and interactions with third parties is crucial for identifying potential corruption risks early. By prioritizing ethical practices in procurement and sales processes, these teams help safeguard the organization against corruption-related challenges.

3.5 Human Resources (HR)

Human Resources (HR) plays a strategic role in fostering an anti-corruption culture through effective recruitment and screening practices. By implementing recruitment practices that prioritize integrity and ethical behaviour, HR can attract candidates who align with the organization's values. Furthermore, HR should integrate anti-corruption principles into performance management systems, ensuring that ethical conduct is evaluated and rewarded. This commitment to upholding anti-corruption standards throughout the employee lifecycle reinforces the importance of integrity within the organization. By actively promoting ethical behaviour, HR contributes to a work environment where corruption is not tolerated and ethical practices are celebrated.


4. Corruption Policy

4.1 Commitment to Anti-Corruption

SGLS is steadfast in its commitment to preventing all forms of corruption, including bribery, extortion, and fraud. We understand that maintaining ethical business practices is essential for our integrity and reputation. To achieve this, we will take proactive steps, ensuring that our operations are conducted fairly and transparently. Our commitment extends to fostering a culture where ethical behavior is prioritized and encouraged at every level of the organization. We believe that through vigilance and adherence to our anti-corruption principles, we can create an environment that not only complies with legal standards but also embodies our organizational values.

Definition of Corruption: Corruption is defined as the abuse of entrusted power for private gain, encompassing various unethical practices. Key forms of corruption include bribery, which involves offering, promising, or giving any advantage to influence someone's actions illegally or unethically. Solicitation refers to requesting or accepting advantages in exchange for acts that breach trust. Extortion involves obtaining advantages through threats or coercion, while fraud is the act of deliberately misleading someone for personal gain. Understanding these definitions is crucial for all employees to recognize and combat corruption effectively, fostering a culture of integrity within SGLS.

Prohibited Conduct: SGLS explicitly prohibits all employees and representatives from engaging in any conduct that could be perceived as corrupt or unethical. This includes offering, promising, or giving anything of value to influence actions in an official capacity. Employees must refrain from soliciting or accepting any advantage from third parties as a condition for providing services or conducting business.

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By clearly defining and prohibiting such actions, we reinforce our commitment to ethical practices and ensure that all business dealings are conducted with integrity. Violating these standards will result in serious consequences and disciplinary measures.

4.2 Procedures for Preventing Corruption

To effectively prevent corruption, SGLS will implement several critical procedures. Firstly, we will conduct regular risk assessments to identify areas of vulnerability within our operations and supply chains. This process will include developing mitigation strategies, such as enhanced due diligence on high-risk transactions and partnerships. Secondly, we will implement mandatory training programs for all employees to raise awareness of anti-corruption policies and ethical standards. Ongoing education will be provided to keep staff informed of best practices. Together, these procedures will create a robust framework to combat corruption and promote ethical behaviour.

Risk Assessment: SGLS will conduct regular risk assessments to identify vulnerabilities to corruption within its business operations and supply chains. This proactive approach allows us to pinpoint areas at higher risk and develop effective mitigation strategies tailored to those risks. Enhanced due diligence will be implemented on high-risk transactions and partnerships, ensuring that we take appropriate steps to minimize exposure to corrupt practices. By prioritizing risk assessment, we not only protect our organization but also contribute to a culture of accountability and transparency, ensuring that our business practices align with our commitment to ethical conduct.

Training and Awareness: To promote a culture of integrity and compliance, SGLS will implement comprehensive training programs for all employees focused on anti-corruption policies and ethical standards. These mandatory sessions will ensure that staff understand their responsibilities and the importance of reporting suspected corrupt practices. Additionally, ongoing education will be provided through resources that keep employees informed about the latest best practices in anti-corruption. This continuous learning approach empowers our workforce to recognize potential corruption issues, thereby fostering an environment of awareness and proactive engagement in maintaining ethical business practices.

Reporting Mechanisms: SGLS is committed to providing robust reporting mechanisms that encourage employees and stakeholders to report suspected corruption without fear of retaliation. We will establish a confidential reporting system to facilitate this process, allowing individuals to express concerns safely and securely. Additionally, the option for anonymous reporting will be available, further promoting transparency and encouraging individuals to come forward with vital information regarding corrupt practices. By prioritizing whistleblower protection, we aim to create a supportive environment where employees feel empowered to report unethical behaviour, thus enhancing our overall integrity and compliance efforts.

Investigation Procedures: SGLS will establish thorough investigation procedures to address reports of suspected corruption. All allegations will be investigated promptly and comprehensively, ensuring due process and confidentiality throughout the process. Our commitment to transparency means that corrective actions will be implemented where necessary, including disciplinary measures against individuals involved in corrupt practices, which may extend to termination. These robust investigation procedures demonstrate our dedication to upholding ethical standards and ensuring that all employees understand the seriousness of engaging in corrupt behaviour. By fostering accountability, we reinforce our organizational culture of integrity and compliance.



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4.3 Monitoring and Compliance

SGLS recognizes the importance of effective monitoring and compliance to uphold its anti-corruption commitments. We will conduct regular audits of financial transactions and business activities to ensure alignment with our anti-corruption policies. These audits will help identify any discrepancies and reinforce compliance across all levels of the organization. Additionally, we will review contracts and agreements with third parties to ensure adherence to our anti-corruption standards. By implementing these monitoring activities, we can proactively address potential issues and maintain the integrity of our operations, ultimately fostering a culture of ethical conduct.

Monitoring Activities: To maintain compliance with anti-corruption policies, SGLS will engage in regular audits of financial transactions and business activities. These audits are designed to assess adherence to established standards and identify any irregularities that may indicate corrupt practices. Additionally, we will review contracts and agreements with third parties to ensure that they comply with our anti-corruption requirements. Through these monitoring activities, we aim to reinforce our commitment to transparency and accountability, enabling us to address potential issues proactively and ensure that our business operations uphold the highest ethical standards.

Performance Evaluation: SGLS will establish comprehensive metrics to evaluate the effectiveness of its anti-corruption program. This will include tracking the number of reported incidents, assessing training completion rates, and reviewing audit findings to measure compliance and awareness levels among employees. Regular performance evaluations will provide insights into areas of strength and opportunities for improvement within the anti-corruption framework. Additionally, we will conduct annual reviews of the anti-corruption program to assess its overall effectiveness and make necessary adjustments based on feedback and changing circumstances. This commitment to continuous improvement ensures that we remain vigilant in our fight against corruption.

4.4 Collaboration with External Stakeholders

SGLS understands that combating corruption requires collaboration beyond our organization. We will actively engage with industry groups focused on promoting ethical business practices and anti-corruption measures, sharing insights and strategies to enhance our collective efforts. Furthermore, partnerships with non-governmental organizations (NGOs) and advocacy groups will be established to raise awareness and combat corruption within the pharmaceutical sector. By collaborating with external stakeholders, we can leverage shared resources and knowledge, strengthen our initiatives, and contribute to a broader movement against corruption, ultimately fostering a culture of integrity and accountability in the industry.

5. Quantitative Objectives

Objective	Qualitative Objective	Unit of Measure	Target Value
1. Increase employee awareness of anti-corruption policies	Enhance understanding of corruption-related issues	Percentage of employees trained	Achieve 90% of employees trained annually
2. Improve reporting of suspected corruption incidents	Encourage a culture of transparency and accountability	Number of reported incidents	Achieve a 20% increase in reported incidents annually



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3. Conduct regular risk assessments	Identify and mitigate corruption risks effectively	Number of assessments conducted	Conduct at least 2 assessments per year
4. Strengthen vendor and partner due diligence processes	Ensure ethical conduct in third-party relationships	Percentage of high-risk vendors assessed	Assess 100% of high-risk vendors annually
5. Foster partnerships for anti-corruption initiatives	Collaborate with external organizations to combat corruption	Number of partnerships formed	Establish at least 3 new partnerships annually


6. Distribution

This Corruption Policy will be distributed to all employees, contractors, and stakeholders of SGLS to ensure widespread awareness and understanding of our commitment to anti-corruption. The policy will be made available through the company intranet, displayed in common areas, and included in onboarding materials for new employees. Additionally, training sessions and workshops will be conducted regularly to reinforce the importance of anti-corruption practices and ensure all team members are informed of policy updates.

7. Annual Review

The Corruption Policy will undergo an annual review led by the Compliance Officer to ensure its relevance, effectiveness, and alignment with regulatory changes and best practices in anti-corruption. The review will consider feedback from employees, performance against quantitative objectives, and any new developments in anti-corruption legislation. Adjustments will be made as necessary to enhance the policy's effectiveness and ensure ongoing commitment to preventing corruption.

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19. Conflict of Interest Policy

1. Introduction

At SGLS, we are dedicated to maintaining the highest standards of ethical conduct in all our business activities, particularly in the manufacturing and marketing of pharmaceuticals, nutraceuticals, and food supplement formulations. As we integrate Environmental, Social, and Governance (ESG) principles into our operations, it is vital to ensure that our employees and representatives act in the best interests of the company and avoid any situations that may compromise their integrity or the company's reputation. This Conflict of Interest Policy is designed to identify, disclose, and manage potential conflicts of interest that may arise during the course of business. It establishes a framework for understanding what constitutes a conflict of interest, the roles and responsibilities of employees, and the procedures for addressing such conflicts to protect both the individual and the company.

2. Scope

This policy applies to all employees, contractors, consultants, and representatives of SGLS. It encompasses all aspects of our business, including interactions with clients, suppliers, regulatory bodies, and any other stakeholders.

3. Roles and Responsibilities

3.1 Senior Management


Senior management at SGLS is dedicated to promoting a culture of transparency and ethical behaviour throughout the organization. This commitment involves not only approving but also overseeing the implementation of the Conflict-of-Interest Policy. Leadership will ensure that all employees understand the importance of avoiding conflicts that could jeopardize the organization's integrity. Additionally, senior management will allocate adequate resources for training programs and mechanisms to effectively manage conflict of interest situations. By setting the tone from the top, senior management reinforces the expectation that ethical behaviour and transparency are fundamental to the company's operations.

3.2 Compliance Officer

The Compliance Officer plays a crucial role in monitoring compliance with the Conflict-of-Interest Policy at SGLS. This includes investigating any reported incidents and ensuring that all employees adhere to the policy. The Compliance Officer will develop and deliver comprehensive training programs to educate staff about potential conflicts of interest, helping them understand their responsibilities under the policy. Furthermore, a confidential reporting mechanism will be established, allowing employees to disclose potential conflicts of interest without fear of retaliation. This ensures that all concerns are addressed promptly, maintaining the organization's ethical standards and integrity.

3.3 All Employees

All employees at SGLS are expected to actively participate in upholding the Conflict-of-Interest Policy. This includes the prompt disclosure of any actual or potential conflicts of interest to management or the Compliance

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Officer. Employees are also required to participate in training sessions designed to enhance their awareness of conflict-of-interest issues and ensure compliance with the policy. By making decisions that prioritize the company's best interests, employees contribute to a culture of ethical behaviour. This collective effort helps mitigate risks associated with conflicts of interest, reinforcing the organization's commitment to integrity and transparency.

3.4 Human Resources (HR)

The Human Resources (HR) department at SGLS plays a vital role in integrating the Conflict-of-Interest Policy into employee practices. HR will incorporate conflict of interest training into the onboarding process for new employees, ensuring that they understand the policy from the outset. Additionally, HR will monitor employment practices, including hiring and promotion procedures, to identify and address potential conflicts of interest. By embedding these principles into HR processes, the department supports a proactive approach to conflict management, promoting transparency and ethical conduct throughout the organization and helping to safeguard the company's reputation.

3.5 Procurement and Sales Teams

The Procurement and Sales Teams at SGLS are responsible for conducting thorough due diligence on vendors and partners to identify any potential conflicts of interest. This process is essential to ensure that all business relationships align with the company's ethical standards. Additionally, these teams will include specific conflict of interest clauses in contracts with third parties, safeguarding the company's interests and establishing clear expectations for ethical behaviour. By prioritizing transparency and accountability in procurement and sales activities, SGLS enhances its commitment to integrity and builds trust with stakeholders, contributing to a robust ethical framework.

4. Conflict of Interest Policy

4.1 Definition of Conflict of Interest

A conflict of interest occurs when an individual or entity encounters a situation where their private interests could influence or appear to influence their professional obligations and duties. These conflicts can manifest in various forms. Financial interests may arise when an employee has a stake in a competitor, supplier, or customer, potentially impacting decision-making. Personal relationships with family, friends, or acquaintances can also lead to biases in business decisions. Additionally, outside employment that competes with the employee's responsibilities and the acceptance of gifts or entertainment from clients or suppliers may further complicate professional integrity.

4.2 Disclosure of Conflicts of Interest

Employees at SGLS are mandated to promptly disclose any potential conflicts of interest, including those stemming from financial interests, personal relationships, or outside employment. This disclosure must be made in writing to the Compliance Officer and should encompass a clear description of the potential conflict, the parties involved, and any relevant details regarding the nature of the conflict. Timely and transparent reporting is essential to managing conflicts effectively and maintaining the integrity of the organization. Failure to disclose such conflicts may lead to disciplinary actions, reinforcing the importance of ethical conduct within the workplace.



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4.3 Management of Conflicts of Interest

Upon receiving a disclosure of a conflict of interest, the Compliance Officer and senior management will assess the situation to determine appropriate actions. Possible strategies include developing mitigation strategies to minimize the conflict's impact, such as reassigning responsibilities or altering decision-making processes. In some cases, it may be necessary for the employee to recuse themselves from discussions or decisions related to the conflict. If the conflict is substantial and cannot be effectively managed, terminating relationships with vendors, clients, or other involved parties may be required to uphold the organization's ethical standards.

4.4 Prohibited Conduct

Under the Conflict-of-Interest Policy at SGLS, several forms of conduct are strictly prohibited. Employees must not fail to disclose any actual or potential conflicts of interest. Using one's position for personal gain or to benefit family members or friends is also unacceptable. Additionally, accepting gifts, favors, or benefits from individuals or entities that may influence decision-making is prohibited. Engaging in outside employment that conflicts with the interests of SGLS is likewise forbidden. Adherence to these guidelines is crucial for maintaining transparency and integrity within the organization.

4.5 Reporting Mechanisms

SGLS encourages employees to report any suspected conflicts of interest without fear of retaliation. To facilitate this process, employees can communicate directly with the Compliance Officer or utilize a confidential reporting system established for anonymous disclosures. This system ensures that employees can voice their concerns and report conflicts in a safe and secure manner. By fostering an environment where reporting is encouraged, SGLS aims to uphold its commitment to ethical behaviour and integrity, enabling proactive management of potential conflicts of interest and reinforcing trust among employees and stakeholders.

5. Quantitative Objectives

Objective	Qualitative Objective	Unit of Measure	Target Value
1. Increase awareness of conflict-of-interest policies	Ensure employees understand what constitutes a conflict	Percentage of employees trained	Achieve 95% of employees trained annually
2. Enhance conflict disclosure practices	Encourage timely and complete disclosure of potential conflicts	Number of disclosures received	Increase disclosures by 30% annually
3. Improve management of disclosed conflicts	Effectively manage and resolve conflicts disclosed by employees	Percentage of conflicts resolved	Achieve 100% resolution of disclosed conflicts
4. Conduct regular training sessions	Ensure ongoing education on conflict-of-interest policies	Number of training sessions held	Conduct at least 4 sessions per year
5. Foster a culture of transparency	Create an environment where employees feel comfortable reporting conflicts	Employee feedback scores	Achieve a satisfaction score of 80% in annual surveys






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6. Distribution

This Conflict-of-Interest Policy will be distributed to all employees, contractors, and representatives of SGLS. It will be made available on the company intranet, included in onboarding materials for new employees, and posted in common areas to ensure visibility. Additionally, training sessions will be conducted regularly to reinforce the importance of understanding and complying with the policy.

7. Annual Review

The Conflict-of-Interest Policy at SGLS will undergo an annual review led by the Compliance Officer to ensure its relevance and effectiveness, as well as compliance with applicable laws and regulations. This review process will involve evaluating reporting data, including conflict disclosures, resolutions, and training completion rates, to assess the policy's effectiveness. Additionally, feedback will be solicited from employees regarding the policy's clarity and its effectiveness in preventing conflicts of interest. Based on the findings from the review process, necessary updates or revisions to the policy will be made to enhance its effectiveness and address any identified issues.

	Prepared by	Reviewed by	Approved by
Name	Pitchaikkannu R	Shiva Shankar K	Dhrruv Vishnu Deivandran
Designation	Senior Manager – HR & Admin	General Manager – HR & Admin	Director
Signature			

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20. Fraud Policy

1. Introduction

SGLS is committed to maintaining the highest standards of integrity and ethical conduct in all its business dealings. As a manufacturer and marketer of effective pharmaceuticals, nutraceuticals, and food supplement formulations, we recognize the critical importance of safeguarding our reputation, financial resources, and stakeholder trust from fraudulent activities. This Fraud Prevention Policy establishes the framework for identifying, preventing, and responding to fraud within our organization. Fraud is defined as any intentional act or omission designed to deceive others for the purpose of financial gain or unfair advantage. It can manifest in various forms, including financial statement fraud, misappropriation of assets, bribery, and corruption. This policy outlines the roles and responsibilities of employees, procedures for reporting suspected fraud, and measures to mitigate the risk of fraudulent activities.

2. Scope

This policy applies to all employees, contractors, consultants, and representatives of SGLS. It encompasses all business operations and interactions, including those with clients, suppliers, regulatory bodies, and other stakeholders.

3. Roles and Responsibilities

3.1 Senior Management


Senior management at SGLS plays a crucial role in fostering an environment that prioritizes ethical conduct and fraud prevention. Their commitment is demonstrated through leadership initiatives that promote a culture of integrity across all organizational levels. Management is responsible for approving the Fraud Prevention Policy and conducting periodic reviews to assess its effectiveness. Additionally, they allocate necessary resources to implement fraud prevention measures, ensuring that employees are equipped to recognize and report fraudulent activities. By leading by example, senior management reinforces the importance of ethical behavior and enhances the organization's overall integrity.

3.2 Compliance Officer

The Compliance Officer is pivotal in ensuring adherence to the Fraud Prevention Policy at SGLS. This role involves monitoring compliance and investigating any reported incidents of fraud to maintain accountability. The Compliance Officer is also responsible for developing and delivering comprehensive training programs aimed at educating employees about fraud awareness, detection, and reporting procedures. Furthermore, they establish a confidential reporting mechanism that allows employees to disclose suspected fraudulent activities safely. By fostering a culture of transparency, the Compliance Officer empowers employees to act responsibly and report unethical behaviour without fear of retaliation.

3.3 All Employees

Every employee at SGLS is responsible for understanding their role in preventing and reporting fraud. This includes staying informed about various types of fraud that may impact the organization and their specific

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responsibilities in mitigating such risks. Employees are expected to promptly report any suspicion of fraud or unethical behaviour to management or the Compliance Officer, ensuring swift action can be taken. Participation in ongoing training sessions on fraud prevention and policy compliance is mandatory, equipping employees with the necessary knowledge and skills to identify potential fraudulent activities and contribute to a culture of integrity.

3.4 Human Resources (HR)

Human Resources (HR) is integral to SGLS fraud prevention strategy, particularly during the on boarding process. HR incorporates fraud prevention training into orientation sessions for new employees, establishing a foundation of awareness from the outset. Additionally, HR conducts thorough background checks on potential hires to minimize the risk of bringing individuals with a history of fraudulent activities into the organization. By implementing these practices, HR not only protects the company's interests but also fosters a culture of integrity and ethical behaviour among all employees, reinforcing the commitment to fraud prevention across the organization.

3.5 Internal Audit

The Internal Audit team at SGLS plays a critical role in identifying and mitigating fraud risks within the organization. They conduct regular risk assessments to pinpoint areas susceptible to fraud and recommend preventive measures to management. Additionally, the Internal Audit team performs periodic audits of financial records and operational processes to detect any irregularities or signs of fraudulent activities. Through thorough examinations and analyses, the Internal Audit team helps ensure compliance with the Fraud Prevention Policy, enhances the effectiveness of internal controls, and reinforces the organization's commitment to integrity and ethical conduct.

4. Fraud Policy

4.1 Definition of Fraud

Fraud encompasses a variety of deceptive practices aimed at obtaining an unfair or unlawful advantage. Key examples include financial statement fraud, where individuals intentionally misrepresent financial information to mislead stakeholders, potentially leading to misguided investment or lending decisions. Misappropriation of assets involves the theft or misuse of company property or resources for personal gain, undermining the organization's financial integrity. Bribery and corruption involve offering, giving, receiving, or soliciting something of value to influence another party's actions, creating an unethical advantage. False representation refers to providing inaccurate information or documentation to gain a benefit or advantage, compromising the trust within business relationships.

4.2 Prevention of Fraud

SGLS is committed to implementing robust measures to prevent fraud and protect its assets. A comprehensive code of conduct establishes expected behaviours and ethical standards, guiding employees in their decision-making processes. Segregation of duties is crucial; internal controls are implemented to separate critical functions, reducing opportunities for fraudulent activities. Regular internal and external audits are conducted to identify potential fraud risks and ensure compliance with financial reporting standards, enhancing transparency. Additionally, the company emphasizes whistleblower protection, creating an environment where employees feel safe to report suspicions of fraud without fear of retaliation, thereby fostering a culture of integrity.



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4.3 Reporting Procedures

Employees who suspect fraud or unethical behaviour are required to report their concerns immediately through established reporting procedures. Direct reporting allows employees to communicate their concerns to their manager or the Compliance Officer, ensuring that issues are addressed promptly. For those who prefer anonymity, a confidential hotline or email system is available, enabling anonymous reporting of suspicions. Reports should include relevant details, such as the nature of the suspected fraud, individuals involved, and any supporting evidence. This structured approach encourages timely reporting, facilitating effective investigation and resolution of potential fraudulent activities.

4.4 Investigation of Fraud

Upon receiving a report of suspected fraud, the Compliance Officer will initiate an investigation to address the allegations appropriately. The process begins with a preliminary assessment to evaluate the credibility of the report and determine whether a formal investigation is warranted. Throughout the investigation, confidentiality is maintained to protect the identities of all involved parties. Comprehensive documentation of all steps taken during the investigation is crucial, including interviews conducted, evidence collected, and findings. Upon concluding the investigation, appropriate actions are determined based on the findings, which may include disciplinary measures, restitution, or legal action to ensure accountability.

4.5 Prohibited Conduct

SGLS strictly prohibits specific conduct related to fraud under this policy to maintain ethical standards. Participation in any form of fraud is forbidden, including financial manipulation or misrepresentation that undermines the organization's integrity. Employees must also refrain from failing to report suspected fraudulent activities or unethical behaviour, as timely reporting is essential for effective fraud prevention. Additionally, retaliation against any employee who reports suspected fraud in good faith is strictly prohibited, ensuring a safe environment for whistleblowers and fostering a culture of transparency and accountability within the organization.

5. Quantitative Objectives

Objective	Qualitative Objective	Unit of Measure	Target Value
1. Increase fraud awareness among employees	Ensure employees understand the importance of fraud prevention	Percentage of employees trained	Achieve 95% of employees trained annually
2. Enhance reporting of suspected fraud	Encourage timely and complete reporting of potential fraud	Number of reports received	Increase reports by 30% annually
3. Improve investigation processes	Effectively investigate and resolve reported fraud cases	Percentage of cases resolved	Achieve 100% resolution of reported cases
4. Conduct regular fraud risk assessments	Identify areas susceptible to fraud and develop mitigation strategies	Number of assessments conducted	Conduct at least 2 assessments per year
5. Foster a culture of ethical behavior	Create an environment where employees feel comfortable reporting fraud	Employee feedback scores	Achieve a satisfaction score of 80% in annual surveys






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6. Distribution

This Fraud Prevention Policy will be distributed to all employees, contractors, and representatives of SGLS. It will be made available on the company intranet, included in on boarding materials for new employees, and posted in common areas to ensure visibility. Additionally, training sessions will be conducted regularly to reinforce the importance of understanding and complying with the policy.

7. Annual Review

The Fraud Prevention Policy will be reviewed annually by the Compliance Officer to ensure its relevance, effectiveness, and compliance with applicable laws and regulations. This review process includes evaluating reporting data, which involves analysing trends in fraud reports, investigations, and resolutions to gauge the policy's overall effectiveness. Additionally, feedback will be collected from employees regarding the policy's clarity and its effectiveness in preventing fraud. Based on these assessments, necessary updates or revisions will be made to the policy, ensuring that it remains robust and responsive to emerging fraud risks and organizational needs.

	Prepared by	Reviewed by	Approved by
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Designation	Senior Manager – HR & Admin	General Manager – HR & Admin	Director
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21. Money Laundering Policy

1. Introduction

SGLS is committed to upholding the highest standards of ethical conduct and compliance, including a zero-tolerance approach to money laundering and related financial crimes. Money laundering refers to the process of concealing the origin, ownership, or destination of illicit funds, making them appear legitimate. As a company engaged in the pharmaceutical and nutraceutical sectors, SGLS recognizes the risks associated with money laundering in a globally interconnected market and takes a firm stance against any form of financial crime. This policy outlines the necessary procedures and responsibilities to prevent, detect, and report suspicious activities related to money laundering within SGLS.

2. Purpose

The purpose of this policy is to ensure that all employees, agents, and partners of SGLS understand and follow the company's strong stance against money laundering and related financial crime. This policy seeks to prevent SGLS from becoming a target for illicit financial activities, ensure compliance with relevant anti-money laundering laws, protect the company's reputation, and maintain stakeholder trust by providing clear guidelines for identifying, monitoring, and reporting suspicious activities.

3. Scope

This policy applies to all employees, contractors, agents, and any third-party associates involved in SGLS's business operations. The guidelines and responsibilities outlined in this document are applicable to all business functions and transactions, irrespective of their size or nature. Furthermore, this policy is aligned with both local and international regulations and must be observed in all jurisdictions where SGLS operates.


4. Roles and Responsibilities

4.1 Board of Directors

The Board of Directors holds the crucial responsibility of ensuring adherence to SGLS's Anti-Money Laundering (AML) policy across the organization. This role involves actively reviewing, approving, and implementing policy updates to adapt to evolving risks and regulatory changes, ensuring that the company remains compliant with current legal standards. Additionally, the Board plays a foundational role in fostering an ethical corporate culture by emphasizing the importance of compliance and setting a high standard of integrity for all employees and stakeholders. Through vigilant oversight and dedicated commitment, the Board strengthens SGLS's resolve to prevent financial crime and promote ethical business practices, thereby safeguarding the company's reputation and supporting trust with stakeholders.

4.2 Compliance Officer

The Compliance Officer is tasked with leading the Anti-Money Laundering (AML) efforts within SGLS, ensuring that all departments adhere to established procedures and guidelines. This includes providing ongoing training and support to employees to help them recognize and report any suspicious activities effectively.

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The Compliance Officer is also responsible for regularly reviewing and updating the AML policy to align with changes in laws and regulations, ensuring that the company remains compliant with industry standards. By maintaining clear communication and fostering a culture of vigilance, the Compliance Officer plays a critical role in safeguarding the organization against potential financial crimes.

4.3 Management

Management is responsible for ensuring that all team members are aware of their Anti-Money Laundering (AML) obligations and the importance of compliance within SGLS. This involves conducting regular training sessions and providing resources to help employees understand the AML policies and procedures that govern their roles. Management must also verify adherence to these policies through routine assessments and audits, identifying any potential gaps in compliance. By actively supporting the identification and management of AML risks, management fosters a culture of responsibility and vigilance, empowering employees to play a proactive role in preventing money laundering and protecting the company's integrity.

4.4 Employees

Employees at SGLS are essential in maintaining the integrity of the organization by remaining vigilant for suspicious transactions that may indicate money laundering activities. It is imperative that all employees adhere strictly to the Anti-Money Laundering (AML) policy guidelines, which outline their responsibilities in identifying and reporting unusual or suspicious behaviour. Employees are encouraged to be proactive and attentive, scrutinizing transactions that lack clear economic purpose or exhibit irregular patterns. Should any signs of potential money laundering be detected, employees must promptly report these concerns to the Compliance Officer, ensuring that the company can take appropriate action to mitigate risks.

5. Money Laundering Policy

5.1 Understanding Money Laundering

Money laundering is the process of disguising the origins of funds obtained through illegal activities, typically occurring in three distinct stages: Placement, Layering, and Integration. During the Placement stage, illicit money is introduced into the financial system, often through methods such as bank deposits or cash transactions. The Layering stage involves concealing the source of these funds through a series of complex transactions designed to obfuscate their origin. Finally, in the Integration stage, the laundered money is reintroduced into the legitimate economy, appearing to be lawful. This policy is specifically designed to detect and prevent each of these stages, safeguarding SGLS's financial systems from the infiltration of illicit funds.

5.2 Identifying Suspicious Activities

Identifying suspicious activities is vital for preventing money laundering at SGLS. Employees must remain vigilant for signs that may indicate unusual transactions, including those with no clear economic purpose or that exhibit irregular payment patterns, such as rapid transfers or large, round-figure transactions. Additionally, sudden shifts in business practices or an influx of new clients with unusual profiles should raise red flags. Requests for confidentiality regarding transaction details may also suggest attempts to conceal illicit activities. Employees are required to report any such unusual activities to the Compliance Officer promptly, ensuring that potential money laundering attempts are investigated and addressed swiftly.



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5.3 Due Diligence Requirements

SGLS adheres to rigorous due diligence procedures to verify the identity and legitimacy of its customers and business partners, crucial for preventing money laundering. The first step, known as Know Your Customer (KYC), involves conducting comprehensive background checks on new clients, partners, and vendors to confirm that they are legitimate entities with credible business practices. For customers and transactions deemed higher risk, SGLS implements Enhanced Due Diligence (EDD), which entails additional checks and scrutiny to mitigate potential money laundering risks. By rigorously applying these procedures, SGLS safeguards its operations and reinforces its commitment to compliance and integrity.

5.4 Reporting and Escalation Procedures

If an employee identifies a suspicious transaction or pattern, it is imperative that they report it immediately to the Compliance Officer to facilitate prompt investigation and action. The reporting protocols require employees to document essential details of the transaction, including the parties involved and the rationale behind their suspicion. In cases where serious concerns arise, employees should escalate the matter to senior management for further review and guidance. Additionally, if warranted, a Suspicious Activity Report (SAR) must be filed with the relevant authorities to ensure compliance with legal obligations and to support efforts in combating potential money laundering activities.

5.5 Training and Awareness Programs

SGLS is dedicated to educating its employees on anti-money laundering (AML) practices to foster a culture of vigilance and compliance. To achieve this, the company provides periodic training programs designed to enhance employees' understanding of the policy's purpose and the regulatory obligations that govern their responsibilities. These training sessions cover essential topics, including identifying warning signs and risk indicators associated with potential money laundering activities, as well as best practices for conducting customer and partner due diligence. Additionally, employees are educated on the importance of compliance with applicable laws and regulations, ensuring they are equipped to recognize and report suspicious activity effectively.

6. Quantitative Objectives

Objective	Qualitative Objective	Unit of Measure	Target Value
Customer Due Diligence Compliance	Ensure all new customers are verified as legitimate	% of compliance	100%
Suspicious Activity Report (SAR) Response Time	Timely response to detected suspicious activities	Days	Within 5 days
AML Training Coverage	All employees receive AML training annually	% of employees	100%
Number of Audits Conducted	Routine audits to verify AML policy compliance	Audits per year	4
Incident Resolution Time	Resolve identified money laundering cases swiftly	Days	< 30 days






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7. Distribution and Communication

This AML policy is distributed across SGLS's departments and is accessible to all employees. It is communicated through formal onboarding sessions, internal communication channels, and annual AML training workshops. The Compliance Officer is responsible for ensuring that all employees, contractors, and relevant third parties are fully informed of their obligations under this policy.

8. Annual Review

The AML policy is reviewed on an annual basis to reflect any changes in the regulatory landscape, emerging money laundering tactics, or SGLS's operational procedures. The Compliance Officer is responsible for initiating and managing the review process, incorporating feedback from employees and regulatory authorities as needed.

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22. Anti-competitive practices Policy

1. Introduction

In the rapidly evolving landscape of pharmaceuticals, nutraceuticals, and food supplements, it is imperative that SGLS (hereinafter referred to as "the Company") adheres to ethical business practices that foster fair competition. This Anti-Competitive Practices Policy outlines the Company's commitment to maintaining a competitive marketplace that promotes innovation and protects consumer interests. As a manufacturer and marketer of effective and innovative products, the Company recognizes that anti-competitive behaviors undermine market integrity, harm consumers, and ultimately threaten the Company's sustainability. Therefore, this policy establishes clear guidelines and procedures to prevent and address anti-competitive practices in alignment with global standards and Environmental, Social, and Governance (ESG) principles.

2. Purpose

The Anti-Competitive Practices Policy is designed to promote integrity and ethical conduct within the Company. It prohibits anti-competitive behaviours such as collusion and price-fixing, outlines responsibilities for reporting such practices, and offers guidance on compliance with relevant laws. This policy aims to safeguard the Company's reputation and ensure its long-term viability in the pharmaceutical and nutraceutical industries.

3. Scope

This policy applies to all employees, directors, officers, and agents of SGLS, as well as third-party contractors and business partners who engage with the Company. It encompasses all activities related to the manufacture, marketing, and distribution of pharmaceuticals, nutraceuticals, and food supplements. The policy is intended to cover all jurisdictions in which the Company operates, acknowledging that anti-competitive practices can occur at both national and international levels.

4. Roles and Responsibilities

4.1 Management Responsibilities

Management plays a crucial role in fostering an organizational culture that prioritizes compliance with the Anti-Competitive Practices Policy. This involves ensuring that all employees receive comprehensive training on anti-competitive practices and the significance of fair competition. Management is also responsible for actively monitoring adherence to the policy, taking corrective actions when necessary to address any violations. By leading by example, management demonstrates a strong commitment to ethical business practices, thereby reinforcing the importance of integrity and accountability throughout the organization. This proactive approach helps cultivate a workplace where compliance is valued and anti-competitive behaviors are actively discouraged.

4.2 Employee Responsibilities

All employees are expected to thoroughly understand and comply with the Anti-Competitive Practices Policy. Each employee has specific responsibilities that include actively participating in training sessions focused on anti-competitive practices to enhance their awareness and knowledge. Additionally, employees must report any suspected anti-competitive behaviour to their supervisor or the compliance officer promptly. It is also essential for



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employees to familiarize themselves with relevant laws and regulations concerning competition to ensure they conduct business ethically and within legal boundaries. By fulfilling these responsibilities, employees contribute to a culture of integrity and compliance that upholds the Company's standards and reputation.

4.3 Compliance Officer Responsibilities

The Compliance Officer is responsible for overseeing the implementation of the Anti-Competitive Practices Policy, ensuring that the organization adheres to relevant regulations. This role includes conducting regular audits to assess compliance with anti-competitive practices regulations and identifying any areas for improvement. Additionally, the Compliance Officer provides guidance and support to employees, helping them understand their responsibilities and the implications of anti-competitive behavior. In cases where reports of suspected anti-competitive practices arise, the Compliance Officer will investigate these incidents thoroughly and recommend appropriate corrective actions to address any violations, thereby reinforcing the Company's commitment to ethical business conduct.

5. Anti-Competitive Practices Policy

5.1 Definition of Anti-Competitive Practices

Anti-competitive practices encompass actions or behaviours that obstruct fair competition within the market. These practices include, but are not limited to, price-fixing, collusion, bid rigging, market division, and the abuse of market power. Engaging in such behaviours can have severe consequences, including legal repercussions that may result in significant fines or sanctions against the Company. Furthermore, involvement in anti-competitive practices can damage the Company's reputation, leading to a loss of credibility in the industry. Ultimately, these actions erode consumer trust, negatively impacting relationships with customers and stakeholders, and undermining the overall integrity of the market.

5.2 Prohibition of Collusive Behaviour

The Company maintains a strict prohibition against any form of collusion among competitors, including agreements to fix prices, allocate markets, or limit production. Employees are expressly forbidden from discussing pricing strategies, market shares, or any sensitive competitive information with competitors. The Company is committed to fostering open competition and believes that collaboration should only occur when it enhances market offerings and remains compliant with legal frameworks. By adhering to these principles, the Company aims to promote fair competition, protect its reputation, and ensure that all business practices align with ethical standards and regulatory requirements.

5.3 Prevention of Price-Fixing

Price-fixing occurs when companies collaborate to establish pricing strategies instead of allowing market forces of supply and demand to dictate prices. The Company is committed to independently setting its prices based on legitimate business considerations, such as costs, market conditions, and consumer demand. Employees are strictly prohibited from engaging in any discussions or agreements that could lead to price-fixing, whether directly or indirectly. By upholding this commitment, the Company aims to maintain fair competition and ensure that its pricing practices reflect the true value of its products and services, thereby fostering trust among consumers and stakeholders alike.



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5.4 Market Allocation and Division

The Company strictly prohibits engaging in or supporting any agreements or practices that divide markets or allocate customers among competitors. Employees must remain vigilant in avoiding any arrangements that involve dividing territories or customer bases, as such practices restrict competition and can harm consumers by limiting their choices. The Company is dedicated to promoting a competitive marketplace that benefits consumers through innovation and improved products. By fostering an environment of fair competition, the Company aims to enhance consumer trust and satisfaction, ensuring that all customers have access to a diverse range of options in the marketplace.

5.5 Compliance with Regulations

SGLS is fully committed to complying with all relevant laws and regulations pertaining to anti-competitive practices. This commitment includes actively monitoring changes in legislation and adapting the Company's practices to align with these developments. The Compliance Officer plays a crucial role in this effort by staying informed about local, national, and international competition laws. By ensuring that the Company operates within legal boundaries, SGLS aims to mitigate risks associated with non-compliance while fostering an ethical business environment. This proactive approach not only protects the Company's reputation but also reinforces its dedication to fair competition and responsible business practices.

5.6 Prevention of Money Laundering

The Company recognizes the critical importance of preventing illicit financial activities, including money laundering. Employees are required to ensure that no transactions are conducted that conceal the origin, ownership, or destination of illegally or dishonestly obtained funds. To combat this risk, the Company will implement robust financial controls and monitoring systems designed to detect and prevent any attempts to obscure illicit funds within legitimate economic activities. Additionally, relevant staff will receive training on identifying red flags associated with money laundering, equipping them with the knowledge necessary to recognize suspicious activities and report them promptly, thereby safeguarding the integrity of the Company's operations.

6. Quantitative Objectives

Objective	Qualitative Objective	Unit of Measure	Target Value
Increase employee awareness of anti-competitive practices	Train employees on legal implications and company policies	Percentage of employees trained	100% of employees trained annually
Reduce incidents of reported anti-competitive behavior	Foster a culture of compliance and ethical conduct	Number of incidents reported	Less than 5 incidents per year
Enhance compliance audits and monitoring	Conduct thorough reviews of business practices	Number of audits conducted	At least 2 audits per year
Establish reporting mechanisms	Ensure all employees are aware of reporting channels	Percentage of employees aware	90% of employees aware of reporting procedures
Collaborate with third parties	Ensure third parties understand and comply with anti-competitive policies	Percentage of contracts reviewed	100% of contracts reviewed annually






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7. Distribution and Communication

This policy will be communicated to all employees through mandatory training sessions, employee handbooks, and internal communications. It will be made available on the Company's intranet for easy access. New employees will receive training on this policy as part of their onboarding process. The Company encourages an open dialogue regarding anti-competitive practices and will provide channels for employees to voice concerns or report violations.

8. Annual Review

This policy will be reviewed annually to ensure its effectiveness and relevance. The Compliance Officer will lead the review process, which will include assessing compliance performance, identifying areas for improvement, and updating the policy as needed to reflect changes in laws and regulations. Feedback from employees regarding the policy's clarity and applicability will also be considered during the review.

	Prepared by	Reviewed by	Approved by
Name	Pitchaikkannu R	Shiva Shankar K	Dhrruv Vishnu Deivandran
Designation	Senior Manager – HR & Admin	General Manager – HR & Admin	Director
Signature			

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23. Information Security Policy

1. Introduction

In today's digital landscape, the protection of sensitive information is paramount for organizations, especially in the pharmaceutical and nutraceutical sectors, where data integrity and confidentiality can directly impact product quality, compliance, and customer trust. SGLS is committed to maintaining the highest standards of information security to safeguard its intellectual property, personal data, and business operations. This Information Security Policy outlines our approach to protecting sensitive information, detailing the practices and measures in place to mitigate risks associated with information breaches and unauthorized access.

2. Purpose

The purpose of this Information Security Policy is to define the framework for managing and protecting SGLS's information assets. This policy aims to ensure the confidentiality, integrity, and availability of information while complying with relevant legal and regulatory requirements. By establishing a robust information security management system (ISMS), SGLS strives to protect against data breaches, cyberattacks, and any other threats that could compromise sensitive information.

3. Scope

This policy applies to all SGLS employees, contractors, and third-party service providers who have access to the organization's information systems and data. It encompasses all information in electronic and physical formats, including but not limited to customer data, employee records, intellectual property, and operational processes. The policy outlines the security measures necessary to protect this information, ensuring that all stakeholders understand their roles in maintaining a secure information environment.


4. Roles and Responsibilities

4.1 Management

Senior management at SGLS plays a vital role in establishing and promoting a culture of information security throughout the organization. This includes allocating necessary resources for security initiatives to protect sensitive data and systems. Management is responsible for ensuring that all employees understand the importance of information security and comply with the established policies and procedures. By leading by example and fostering an environment that prioritizes security awareness, senior management reinforces the commitment to safeguarding the Company's information assets. Their proactive approach not only mitigates risks but also enhances the overall resilience of SGLS against potential security threats.

4.2 Information Security Officer (ISO)

The Information Security Officer (ISO) is responsible for overseeing the implementation of the information security program at SGLS. This role includes monitoring compliance with the established information security policy to ensure that all employees adhere to the necessary protocols and practices. The ISO serves as the primary point of contact for all security-related issues, providing guidance and support to staff regarding information security matters. By proactively identifying potential risks and addressing security concerns, the ISO plays a

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crucial role in maintaining the integrity and confidentiality of the Company's information assets, thereby fostering a secure environment for all stakeholders.

4.3 Department Heads

Each department head at SGLS holds the responsibility of ensuring that their teams understand and adhere to the information security policy. This involves conducting regular training sessions to educate employees about security protocols, potential threats, and best practices for safeguarding sensitive information. Department heads are also tasked with fostering a culture of security awareness within their teams, encouraging open communication regarding security concerns. Additionally, they must promptly report any security incidents or breaches to the Information Security Officer (ISO) to facilitate swift and effective responses. By actively engaging their teams in information security efforts, department heads play a crucial role in protecting the Company's information assets.

4.4 Employees

All employees at SGLS share the responsibility of adhering to the established information security practices designed to protect the Company's data and systems. This includes being vigilant and proactive in reporting any security incidents or suspicious activities to the appropriate personnel. Employees are also expected to actively participate in training programs aimed at enhancing their understanding of security measures and best practices. By engaging in these training sessions, employees can better recognize potential threats and contribute to a culture of security awareness within the organization. Collectively, their commitment to following security protocols is vital for safeguarding the Company's information assets and maintaining operational integrity.


4.5 Third-party Service Providers

External partners engaged with SGLS are required to comply with the information security requirements specified in contractual agreements. These agreements outline the necessary standards and practices that partners must adhere to in order to ensure that their operations do not compromise the security of SGLS's information. By enforcing these security requirements, SGLS aims to mitigate risks associated with data breaches and maintain the integrity of its information assets. It is essential that external partners understand their role in safeguarding sensitive information, as their compliance is crucial for fostering a secure environment and upholding the trust placed in SGLS by its clients and stakeholders.

5. Information Security Policy

5.1 Data Classification and Management

To effectively protect information, SGLS employs a comprehensive data classification system that categorizes data according to its sensitivity and the potential impact of unauthorized disclosure on the organization. Data is classified into three categories: Public, Internal Use Only, and Confidential. Each category has specific handling procedures and access controls to ensure proper protection. All employees must understand the classification of the data they handle and apply the appropriate security measures to safeguard it. Confidential information, including customer data and proprietary formulations, must be stored securely, with access restricted to authorized personnel only, thereby reinforcing the Company's commitment to information security.

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5.2 Access Control

SGLS enforces stringent access control measures to ensure that only authorized individuals can access sensitive information. This includes implementing role-based access controls (RBAC) that assign access rights based on individual job responsibilities. Strong authentication methods are required, and employees must use unique identifiers and passwords to access information systems. For critical systems, multi-factor authentication (MFA) is mandated to enhance security. Access rights are reviewed quarterly to ensure ongoing compliance and to promptly revoke access for employees who no longer require it due to role changes or termination. These measures collectively reinforce the Company's commitment to protecting its sensitive information assets.

5.3 Incident Management

An effective incident management process is essential for minimizing the impact of security breaches at SGLS. To facilitate this, the Company has established an incident response team tasked with promptly addressing security incidents, conducting thorough investigations, and implementing corrective actions. Employees are required to report any suspected security incidents immediately to ensure swift action. The incident response team evaluates each incident, classifies its severity, and executes the appropriate response plan based on established protocols. Additionally, regular incident response drills are conducted to ensure team preparedness and to refine response strategies, thereby enhancing the organization's resilience against potential security threats.

5.4 Data Encryption and Secure Transmission

To safeguard data both in transit and at rest, SGLS employs robust encryption standards. Sensitive data transmitted over public networks must be encrypted using industry-standard protocols such as SSL/TLS to protect it from interception. Similarly, data stored on servers and devices must be encrypted utilizing strong encryption algorithms to guard against unauthorized access. Furthermore, employees are required to ensure that removable media, such as USB drives, are encrypted when they contain sensitive information. To maintain compliance with best practices, regular audits of encryption practices will be conducted, ensuring that SGLS continuously upholds the highest standards of data protection.

5.5 Compliance and Legal Considerations

SGLS is dedicated to adhering to all relevant legal, regulatory, and industry standards regarding information security. This commitment includes compliance with data protection laws, anti-money laundering regulations, and industry-specific guidelines applicable to pharmaceutical companies. It is essential that all employees understand their obligations under these regulations and actively ensure that SGLS's operations align with legal requirements. To support this, regular training on compliance issues will be provided to enhance awareness and knowledge. Additionally, the information security policy will be updated as necessary to reflect changes in legislation, ensuring that SGLS remains compliant and proactive in managing its legal responsibilities.



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6. Quantitative Objectives

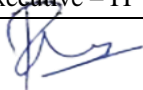


Objective	Qualitative Objective	Unit of Measure	Target Value
Reduce security incidents	Minimize the number of reported incidents related to information security	Number of incidents reported	< 5 incidents/year
Increase employee training participation	Ensure all employees complete annual information security training	Percentage of employees trained	100% completion
Improve incident response time	Decrease the average response time to security incidents	Average response time	< 2 hours
Enhance data encryption	Ensure 100% of sensitive data is encrypted in transit and at rest	Percentage of data encrypted	100% encryption
Conduct regular security audits	Perform audits to evaluate compliance with information security policy	Number of audits conducted	2 audits/year


7. Distribution and Communication

The Information Security Policy will be distributed to all employees and relevant third parties upon approval. Training sessions will be conducted to ensure all personnel understand the policy's content, their responsibilities, and the importance of adhering to the security measures outlined. The policy will also be made available on the company intranet, allowing for easy access and reference. Any updates to the policy will be communicated promptly, and additional training sessions will be held as needed to address significant changes.

8. Annual Review

SGLS is committed to continuously improving its information security practices. The Information Security Policy will undergo an annual review to assess its effectiveness and relevance. The review will involve evaluating security incidents, assessing compliance with legal requirements, and considering advancements in technology and security practices. Recommendations for improvements will be documented, and any necessary updates to the policy will be made and communicated to all employees.

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Designation	Executive – IT	General Manager – IT & ERP	Director
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24. Sustainable Procurement Policy

1. Introduction

SGLS is committed to integrating sustainability into its procurement practices to foster responsible sourcing and environmental stewardship. As a manufacturer and marketer of innovative pharmaceuticals, nutraceuticals, and food supplement formulations, we recognize the impact our supply chain has on the environment, society, and the economy. Our Sustainable Procurement Policy outlines our commitment to ethical sourcing, social responsibility, and environmental sustainability throughout our procurement processes.

2. Purpose

The purpose of this policy is to establish a framework for sustainable procurement practices within SGLS. This policy aims to promote responsible sourcing that aligns with our commitment to Environmental, Social, and Governance (ESG) principles, ensuring that our procurement decisions support ethical business practices, minimize environmental impact, and enhance social well-being.

3. Scope

This policy applies to all employees involved in procurement activities within SGLS, including but not limited to purchasing managers, procurement officers, and any personnel involved in the selection and management of suppliers. The policy also extends to all suppliers and service providers engaged by SGLS, ensuring that they adhere to sustainable practices in their operations.

4. Roles and Responsibilities

4.1 Procurement Manager

The procurement department is responsible for ensuring that all procurement processes comply with SGLS's information security policy and broader sustainability goals. This includes conducting thorough supplier assessments to evaluate their adherence to ethical and security standards before engaging in any contracts or partnerships. Additionally, the team is tasked with monitoring and reporting on sustainability metrics, ensuring that suppliers align with the Company's commitment to environmental responsibility and ethical practices. By maintaining rigorous oversight and evaluation of procurement activities, the department plays a critical role in safeguarding SGLS's reputation and promoting sustainable practices throughout the supply chain.

4.2 Sustainability Officer

The sustainability team works closely with the procurement team to ensure that sourcing strategies align with SGLS's Environmental, Social, and Governance (ESG) objectives. This collaboration is essential for integrating sustainability into the supply chain and ensuring that all procurement activities support the Company's commitment to responsible practices. The sustainability team monitors compliance with established sustainability standards, conducting regular assessments of suppliers to evaluate their adherence to ESG principles. By fostering this partnership, SGLS enhances its ability to make informed sourcing decisions that prioritize environmental stewardship, social responsibility, and ethical governance, ultimately contributing to the Company's long-term sustainability goals.



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4.3 All Employees

All employees involved in procurement at SGLS are expected to understand and comply with the Company's sustainability policy. This entails actively considering sustainability criteria when making purchasing decisions, ensuring that suppliers and products align with SGLS's commitment to Environmental, Social, and Governance (ESG) objectives. Employees must evaluate potential suppliers based on their environmental impact, ethical practices, and social responsibility, fostering a culture of responsible sourcing. By integrating sustainability into the procurement process, employees contribute to the Company's overall mission of promoting ethical practices and environmental stewardship, ultimately helping to enhance SGLS's reputation as a responsible and sustainable business.

5. Sustainable Procurement Policy

5.1 Environmental Sustainability

At SGLS, we prioritize suppliers who demonstrate a strong commitment to reducing their environmental impact. This commitment is reflected in our thorough evaluation of potential suppliers based on various sustainability metrics, including their sustainability certifications, waste management practices, energy efficiency, and resource conservation efforts. By choosing suppliers that align with our values, we aim to minimize the ecological footprint of our supply chain. Our focus on sourcing materials that are responsibly produced and processed not only supports our sustainability objectives but also reinforces our dedication to ethical practices, ultimately contributing to a more sustainable future for our industry and community.

5.2 Social Responsibility

SGLS is committed to promoting social responsibility throughout our supply chain. We expect our suppliers to uphold labour rights, ensure fair working conditions, and engage in practices that support the communities in which they operate. This commitment includes strict adherence to ethical labour standards, actively preventing child and forced labour, and fostering diversity and inclusion within their workforce.

We believe that by partnering with suppliers who prioritize social responsibility, we can collectively contribute to creating a more equitable and just environment for all workers. Our dedication to these principles reflects our broader mission of integrating Environmental, Social, and Governance (ESG) objectives into every aspect of our operations.

5.3 Ethical Sourcing

At SGLS, we are committed to sourcing materials and services from suppliers that adhere to ethical business practices. This commitment entails conducting thorough due diligence to ensure that our suppliers are not involved in any form of corruption, bribery, or unethical behaviour. We aim to prevent the concealment of the origin, ownership, or destination of illegally or dishonestly obtained funds, ensuring that such activities do not infiltrate our legitimate economic operations. To achieve this, our procurement processes will include robust vetting procedures designed to identify and mitigate risks associated with unethical sourcing, reinforcing our dedication to integrity and transparency in our supply chain.



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5.4 Supplier Assessment and Engagement

To ensure alignment with our sustainability goals, SGLS will conduct regular assessments of our suppliers' sustainability practices. These assessments may involve evaluating their compliance with established sustainability criteria, conducting audits, and engaging in open dialogue to discuss their practices and performance. By fostering transparent communication, we aim to understand the challenges our suppliers face and collaborate on effective solutions. Additionally, we are committed to providing support and resources to help our suppliers enhance their sustainability performance. Through these efforts, we not only strengthen our supply chain but also promote a culture of continuous improvement in sustainability practices across our partnerships.

5.5 Continuous Improvement

SGLS is dedicated to continuous improvement in our procurement practices to ensure they align with our sustainability objectives. We will regularly review and update our sustainability criteria to reflect industry best practices and emerging trends in sustainability. This proactive approach enables us to adapt to changes in the market and enhances our ability to source responsibly. Our commitment also includes setting ambitious targets for sustainable procurement, which we will transparently report on to our stakeholders. By maintaining a focus on improvement and accountability, we aim to foster a culture of sustainability that extends throughout our supply chain and benefits the broader community.

6. Quantitative Objectives

Objective	Qualitative Objective	Unit of Measure	Target Value
Increase the percentage of sustainably sourced materials	Ensure that at least 50% of materials are sourced from certified sustainable suppliers	Percentage (%)	50%
Reduce carbon emissions from procurement activities	Achieve a 10% reduction in carbon emissions from transportation of procured goods	Tones of CO2 e equivalent	10%
Enhance supplier sustainability ratings	Improve supplier sustainability ratings by at least 15%	Rating scale (1-10)	7.5
Implement sustainable packaging solutions	Transition to 10% recyclable or compostable packaging for all products	Percentage (%)	10%
Foster local supplier partnerships	Increase local sourcing to 10% of total procurement spend	Percentage (%)	10%

7. Distribution and Communication

This Sustainable Procurement Policy will be communicated to all employees involved in procurement activities and shared with our suppliers to ensure awareness and understanding of our sustainability goals. The policy will be made accessible on the company intranet and will be included in supplier onboarding materials. Regular training sessions will be conducted to reinforce the importance of sustainable procurement practices.




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8. Annual Review

SGLS will conduct an annual review of this policy to assess its effectiveness and relevance. The review will involve evaluating our progress towards achieving our sustainability objectives, identifying areas for improvement, and updating the policy as necessary. Feedback from employees and suppliers will be solicited to ensure continuous alignment with industry best practices and stakeholder expectations.

	Prepared by	Reviewed by	Approved by
Name	Jagadheeshwari S	Parvathidevi S	Dhrruv Vishnu Deivandran
Designation	Asst. General Manager – SCM	General Manager – SCM	Director
Signature			

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25. Labor Rights Policy

1. Introduction

SGLS is committed to upholding the highest standards of labour rights in all aspects of our operations, particularly in our procurement processes. As a manufacturer and marketer of innovative pharmaceuticals, nutraceuticals, and food supplement formulations, we recognize that our sourcing decisions have significant implications for labour rights and the well-being of workers globally. This policy aims to provide a framework for ensuring that our procurement practices respect and promote labour rights, contributing to sustainable development and the ethical conduct of our business.

2. Purpose

The purpose of this Labor Rights Procurement Policy is to establish clear guidelines and expectations regarding labour rights within our procurement processes. By integrating labour rights into our procurement practices, we aim to mitigate risks related to labour exploitation and human rights abuses in our supply chain. This policy seeks to promote transparency, accountability, and ethical behaviour, ensuring that our sourcing decisions align with our commitment to Environmental, Social, and Governance (ESG) principles.

3. Scope

This policy applies to all SGLS employees involved in procurement activities, as well as our suppliers, contractors, and partners. It encompasses all goods and services procured by SGLS, including raw materials, packaging, and transportation services. The policy is designed to ensure that labour rights are prioritized at every stage of the procurement process, from supplier selection to contract negotiation and ongoing supplier management.


4. Roles and Responsibilities

4.1 Management

Senior management at SGLS plays a crucial role in endorsing this policy and ensuring its effective implementation throughout the organization. They are responsible for allocating the necessary resources to support sustainable procurement initiatives and fostering a culture of compliance with ethical practices. By promoting transparency and accountability in procurement decisions, senior management sets the tone for the organization and reinforces the importance of ethical behaviour among all employees. Their commitment to this policy is essential for driving sustainable practices, enhancing supplier relationships, and achieving our overarching goals in Environmental, Social, and Governance (ESG) integration, thereby contributing to the long-term success of SGLS.

4.2 Procurement Team

The procurement team at SGLS holds a vital responsibility in integrating labour rights considerations into the supplier selection process. This includes conducting thorough due diligence to assess potential suppliers' adherence to labour rights standards, ensuring that they uphold ethical practices in their operations. The team is also tasked with monitoring ongoing supplier compliance, evaluating their commitment to fair labor practices, and addressing any issues that may arise.

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By prioritizing labour rights within procurement activities, the team helps foster a responsible supply chain that not only meets our ethical obligations but also supports the well-being of workers in our supply chain and the communities they serve.

4.3 Human Resources

The Human Resources (HR) department at SGLS is committed to equipping employees with the knowledge and resources necessary to understand labour rights issues and their relevance to procurement practices. HR will develop and deliver comprehensive training programs that cover key topics such as ethical sourcing, fair labour standards, and the importance of ensuring supplier compliance with labour rights regulations. These training sessions will foster awareness and encourage responsible decision-making among employees involved in procurement activities. By promoting a strong understanding of labour rights, HR aims to empower employees to contribute to a sustainable and ethical supply chain that upholds the rights and dignity of all workers.

4.4 Compliance Officer

The Compliance Officer at SGLS plays a crucial role in overseeing the implementation of labour rights policies across the organization. This includes conducting regular audits of supplier practices to ensure compliance with established labour rights standards throughout the supply chain. The Compliance Officer will evaluate suppliers' adherence to ethical labour practices, identify areas for improvement, and recommend corrective actions as necessary. By maintaining oversight and promoting transparency, the Compliance Officer ensures that the company remains accountable to its labour rights commitments. This proactive approach not only helps mitigate risks associated with unethical practices but also fosters a culture of integrity and responsibility within the supply chain.


4.5 Suppliers

All suppliers and contractors engaged with SGLS are expected to fully comply with this policy and uphold the labour rights principles outlined within it. This commitment includes ensuring fair wages, safe working conditions, and respect for workers' rights throughout their operations. Suppliers and contractors must actively promote ethical labour practices and are required to conduct their activities in a manner that prevents any form of exploitation, including child labour and forced labour. By adhering to these principles, suppliers contribute to a responsible and sustainable supply chain, reinforcing SGLS's dedication to social responsibility and ethical business practices. Compliance will be monitored regularly to ensure accountability.

5. Detailed Labor Rights Policy

5.1 Commitment to Labor Rights

SGLS is dedicated to respecting and promoting labour rights in alignment with international standards, including the conventions set forth by the International Labour Organization (ILO) and the United Nations Guiding Principles on Business and Human Rights. We firmly commit to not engaging with suppliers who violate these labour rights or fail to meet our ethical standards. Our focus includes ensuring fair wages, safe working conditions, and upholding the right to freedom of association for all workers within our supply chain. By prioritizing these principles, SGLS aims to foster a responsible and ethical business environment that respects the dignity and rights of every worker.

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5.2 Supplier Selection and Due Diligence

In selecting suppliers, SGLS is committed to conducting thorough due diligence to evaluate their compliance with labour rights standards. This process involves assessing suppliers' labour practices, reviewing relevant certifications, and examining any history of labour rights violations. Suppliers will be required to provide documentation that showcases their commitment to labour rights, including policies, training programs, and records of worker grievances. We will prioritize suppliers who adopt a proactive approach to labour rights and implement effective mechanisms to address potential violations. By doing so, SGLS aims to build a responsible supply chain that upholds the highest ethical standards in labour practices.

5.3 Transparency and Reporting

SGLS is dedicated to maintaining transparency in our procurement processes to uphold labour rights standards. We will require suppliers to disclose comprehensive information about their labour practices, including workforce composition, wage structures, and adherence to labour laws. Additionally, we will implement confidential reporting mechanisms that empower workers to report any violations of labour rights without fear of retaliation. This commitment to transparency will facilitate the timely identification and resolution of issues, fostering trust between SGLS, our suppliers, and the communities we serve. By prioritizing open communication, we aim to create a responsible and ethical supply chain that benefits all stakeholders involved.

5.4 Training and Capacity Building

To ensure the effective implementation of labour rights standards, SGLS is committed to providing comprehensive training and resources to our procurement team and suppliers. This training will address critical labour rights issues, ethical procurement practices, and the significance of adhering to this policy. We will actively collaborate with suppliers to strengthen their capacity for implementing labour rights standards in their operations. This partnership will encourage continuous improvement and promote adherence to best practices within their workforce. By investing in education and support, SGLS aims to foster a culture of respect for labour rights throughout our supply chain.

5.5 Monitoring and Enforcement

SGLS is dedicated to establishing robust monitoring mechanisms to ensure compliance with labour rights standards across our supply chain. This commitment includes conducting regular audits of suppliers to assess their labour practices and implementing corrective action plans when necessary. We will take decisive measures against suppliers who fail to meet our labour rights standards, which may include contract termination or exclusion from future procurement opportunities. These enforcement mechanisms are designed to uphold labour rights and ensure that any violations are addressed promptly and effectively. Through diligent oversight, SGLS aims to promote a responsible and ethical supply chain that respects the rights of all workers.



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6. Quantitative Objectives

Objective	Qualitative Objective	Unit of Measure	Target Value
Increase supplier compliance	Ensure 100% of suppliers comply with labor rights standards	Percentage of suppliers	100%
Conduct supplier audits	Perform annual audits of all critical suppliers	Number of audits	10 audits annually
Enhance workforce training	Provide labor rights training to all procurement staff	Number of trainings	4 trainings annually
Monitor worker grievances	Establish a system for reporting and addressing grievances	Number of grievances	95% resolved within 30 days
Improve supplier relationships	Foster positive relationships with suppliers on labor rights	Supplier satisfaction score	85% satisfaction


7. Distribution and Communication

This policy will be distributed to all employees involved in procurement activities, suppliers, and relevant stakeholders. SGLS will communicate this policy through internal training sessions, supplier onboarding processes, and our company website. We will ensure that all parties understand their roles and responsibilities concerning labour rights in procurement.

8. Annual Review

SGLS will conduct an annual review of this Labor Rights Procurement Policy to assess its effectiveness and identify areas for improvement. The review will involve collecting feedback from employees, suppliers, and stakeholders, as well as analysing compliance data and audit results. Based on this review, SGLS will make necessary adjustments to the policy to enhance its effectiveness and ensure that it remains aligned with our commitment to labour rights and ESG principles.

	Prepared by	Reviewed by	Approved by
Name	Pitchaikkannu R	Shiva Shankar K	Dhrruv Vishnu Deivandran
Designation	Senior Manager – HR & Admin	General Manager – HR & Admin	Director
Signature			

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26. Responsible Palm Oil Sourcing Policy

1. Introduction

In response to the growing environmental and social concerns surrounding palm oil production, SGLS is committed to ensuring that all palm oil used in our products is sourced responsibly. As a manufacturer and marketer of innovative pharmaceuticals, nutraceuticals, and food supplements, we recognize the importance of ethical sourcing practices that support sustainability and the well-being of local communities. This policy outlines our commitment to responsible palm oil sourcing and the steps we will take to ensure that our sourcing practices align with global sustainability standards.

2. Purpose

The purpose of this Responsible Palm Oil Sourcing Policy is to establish a framework for sourcing palm oil in a manner that respects the environment and human rights. By adhering to this policy, SGLS aims to minimize the negative impacts associated with palm oil production, support sustainable practices, and ensure transparency throughout our supply chain. This policy also aims to prevent the concealment of the origin, ownership, or destination of illegally or dishonestly obtained money by hiding it within legitimate economic activities, thereby making them appear legal.

3. Scope

This policy applies to all palm oil sourced by SGLS for use in our pharmaceuticals, nutraceuticals, and food supplements. It encompasses all suppliers, including direct and indirect suppliers, and covers the entire supply chain from production to processing and distribution. The policy will guide our procurement practices and ensure that we maintain high ethical and environmental standards.


4. Roles and Responsibilities

4.1 Procurement Team

SGLS is responsible for sourcing palm oil exclusively from suppliers that adhere to the sustainability and ethical standards outlined in this policy. This involves conducting thorough due diligence to verify compliance with our sourcing criteria, including environmental sustainability and labor rights. The procurement team will evaluate suppliers based on their practices related to deforestation, land use, and social responsibility. Regular assessments and audits will be performed to ensure that suppliers maintain compliance with our standards. By prioritizing responsible sourcing, SGLS aims to minimize the environmental impact of palm oil production and support suppliers who engage in ethical practices.

4.2 Sustainability Officer

The procurement department oversees the implementation of this policy, ensuring that all sourcing practices align with SGLS's sustainability goals. This includes monitoring supplier compliance with established sustainability criteria and conducting regular assessments to evaluate their adherence to ethical practices. The team is responsible for maintaining open communication with suppliers to foster collaboration and facilitate improvements in sustainability performance.

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By actively engaging in oversight and compliance checks, the procurement department plays a crucial role in promoting responsible sourcing and minimizing the environmental impact of our supply chain, ultimately contributing to SGLS's commitment to sustainability and corporate social responsibility.

4.3 Compliance Team

The procurement team conducts regular audits and assessments of suppliers to ensure compliance with responsible sourcing practices as outlined in SGLS's policy. These evaluations focus on key areas such as labour rights, environmental impact, and ethical business conduct. During audits, any non-compliance or issues identified are promptly addressed through corrective action plans, fostering a culture of accountability and continuous improvement within the supply chain. The procurement team collaborates closely with suppliers to resolve compliance issues and enhance their sustainability practices. By actively monitoring supplier adherence, we ensure that SGLS's commitment to responsible sourcing is consistently upheld across our operations.

4.4 Management

The sustainability team is dedicated to providing essential support and resources for the effective implementation of SGLS's responsible sourcing policy. This includes developing training programs, tools, and guidelines that equip employees and suppliers with the knowledge needed to adhere to sustainability practices. The team actively promotes a culture of sustainability throughout the organization by fostering awareness and encouraging collaboration on sustainability initiatives. Regular workshops and communication channels will be established to share best practices and celebrate achievements in sustainable sourcing. By prioritizing sustainability, the team aims to integrate ethical considerations into every aspect of the procurement process and overall operations.

5. Responsible Palm Oil Sourcing Policy

5.1 Commitment to Sustainable Sourcing

SGLS is dedicated to sourcing palm oil that meets rigorous sustainability criteria and is produced with respect for both the environment and local communities. We prioritize suppliers who have received certification from recognized sustainability standards, such as the Roundtable on Sustainable Palm Oil (RSPO). Our commitment includes actively collaborating with suppliers who align with our values of transparency, traceability, and ethical production practices. By focusing on sustainable sourcing, we aim to combat deforestation, protect biodiversity, and ensure the rights of workers and local communities involved in palm oil production. This approach not only supports our sustainability goals but also promotes responsible industry practices.

5.2 Supplier Due Diligence

SGLS will conduct comprehensive due diligence on all palm oil suppliers to ensure compliance with our responsible sourcing criteria. This process will involve assessing their sourcing practices, production methods, and overall commitment to sustainability. We will maintain open communication channels with our suppliers and require them to provide verifiable evidence of their adherence to sustainability certifications. By taking this proactive approach, we aim to mitigate risks related to human rights abuses, environmental degradation, and financial irregularities within our supply chain. Our commitment to thorough supplier evaluation underscores our dedication to ethical and sustainable sourcing practices.



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5.3 Transparency and Traceability

SGLS is committed to ensuring transparency in our supply chain by establishing traceability for palm oil from its source to our facilities. We will collaborate with suppliers to create a clear chain of custody and implement systems that enable us to track the origin of the palm oil used in our products. This traceability is crucial for preventing the concealment of the origin, ownership, or destination of illegally or dishonestly obtained palm oil. By promoting transparency, we aim to enhance accountability within the supply chain and foster trust with our customers and stakeholders, reinforcing our commitment to ethical sourcing practices.

5.4 Supporting Local Communities

As part of our responsible sourcing policy, SGLS actively supports initiatives that benefit local communities involved in palm oil production. We are committed to investing in programs that promote sustainable agricultural practices, providing training and resources to farmers, and ensuring fair wages and working conditions for all workers in our supply chain. Our goal is to foster positive social impacts while ensuring the long-term sustainability of palm oil production. By empowering local communities, we contribute to the socio-economic development of palm oil-producing regions, creating a more equitable and sustainable future for those who rely on this vital industry.

5.5 Monitoring and Reporting

SGLS will establish robust monitoring and reporting mechanisms to evaluate the effectiveness of our responsible palm oil sourcing policy. This initiative includes regular assessments of supplier compliance, audits of sourcing practices, and the publication of annual reports detailing our progress in achieving sustainability objectives. We are dedicated to maintaining transparency in our operations and will share our findings with stakeholders to demonstrate our accountability. This ongoing monitoring process will enable us to adapt and improve our practices as needed, ensuring that we remain committed to our sustainability goals and continuously enhance our responsible sourcing efforts.

6. Quantitative Objectives

Objective	Qualitative Objective	Unit of Measure	Target Value
Percentage of Sustainable Palm Oil Sourced	Increase the proportion of sustainably sourced palm oil in our product formulations.	Percentage (%)	100% by 2025
Supplier Compliance Rate	Achieve a high compliance rate among suppliers with our responsible sourcing standards.	Percentage (%)	90% by 2024
Community Support Programs	Implement programs that support local communities in palm oil-producing regions.	Number of Programs	5 programs by 2025
Annual Sustainability Reporting	Provide transparent annual reporting on our palm oil sourcing practices and impacts.	Reports	1 report per year
Traceability Implementation	Establish traceability systems for palm oil sourcing.	Completion Status	Full implementation by 2023



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7. Distribution and Communication

This policy will be distributed to all employees, suppliers, and stakeholders involved in the palm oil supply chain. SGLS will conduct training sessions and workshops to raise awareness about responsible palm oil sourcing and its importance. We will also communicate our commitment to responsible sourcing through our website, marketing materials, and stakeholder engagement initiatives. By ensuring that all relevant parties are informed of this policy, we can foster a culture of responsibility and sustainability within our organization.

8. Annual Review

SGLS will conduct an annual review of this policy to ensure its effectiveness and relevance. The review will include an assessment of our progress towards achieving our quantitative objectives and any necessary adjustments to improve our sourcing practices. Feedback from stakeholders, including suppliers and local communities, will be taken into account during the review process. This iterative approach will help us stay aligned with industry best practices and continuously enhance our responsible sourcing efforts.

	Prepared by	Reviewed by	Approved by
Name	Jagadheeshwari S	Parvathidevi S	Dhrruv Vishnu Deivandran
Designation	Asst. General Manager – SCM	General Manager – SCM	Director
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27. Anti-Harassment Policy

1. Introduction

SGLS is committed to fostering a work environment that is free from harassment, discrimination, and intimidation. We recognize that every employee has the right to work in an atmosphere that promotes equal opportunities and respect. Harassment of any form, including but not limited to sexual harassment, bullying, or any behaviour that creates an intimidating, hostile, or offensive work environment, is strictly prohibited. This policy outlines the company's commitment to preventing harassment and the procedures in place to address any incidents that may arise.

2. Purpose

The purpose of this Anti-Harassment Policy is to define harassment, establish a clear framework for reporting and addressing harassment incidents, and to foster a workplace culture based on mutual respect and dignity. This policy aims to ensure that all employees feel safe and valued, enhancing overall morale and productivity while aligning with our commitment to Environmental, Social, and Governance (ESG) principles.

3. Scope

This policy applies to all employees, contractors, consultants, and third parties engaged with SGLS. It covers all work-related interactions, including those that occur during business hours, work-related events, and off-site activities. Harassment is not tolerated in any form, regardless of the medium through which it occurs (e.g., in-person, online, written communication).

4. Roles and Responsibilities

4.1 Management Responsibilities

Management at SGLS plays a crucial role in preventing and addressing harassment within the workplace. By establishing a clear zero-tolerance policy for harassment, management sets the tone for a safe and respectful work environment. All employees are informed about the policy and provided with training to recognize and respond to harassment effectively. Managers are expected to take immediate action when incidents are reported, ensuring that appropriate measures are taken to address any issues. Additionally, they must model appropriate behaviour, demonstrating a commitment to maintaining a workplace culture that prioritizes respect and safety for all employees.

4.2 Employee Responsibilities

Every employee at SGLS has a vital responsibility to contribute to a workplace that is free from harassment. All employees are encouraged to report any incidents of harassment they witness or experience, fostering a culture of accountability and support. It is essential to stand by colleagues and promote a respectful environment for everyone. Harassing behaviour, as well as any form of retaliation against individuals who report harassment, is strictly prohibited and will not be tolerated. By working together, employees can help ensure a safe and inclusive workplace where all individuals feel valued and respected.



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4.3 Human Resources Responsibilities

The Human Resources (HR) department at SGLS plays a critical role in implementing this harassment policy. HR is responsible for providing comprehensive training to employees, ensuring they understand the policy and their rights. Additionally, HR is committed to handling all complaints promptly and fairly, ensuring a thorough investigation of each incident. Throughout this process, HR will maintain confidentiality to protect the privacy of all parties involved, fostering a safe environment for individuals to come forward with their concerns. By prioritizing fairness and confidentiality, HR upholds the integrity of the investigation process and supports a respectful workplace culture.

5. Detailed Anti-Harassment Policy

5.1 Definition of Harassment

Harassment encompasses any unwelcome behaviour that fosters an intimidating, hostile, or offensive work environment. It can take many forms, including verbal comments, physical actions, and visual representations that disrupt workplace harmony. Such behaviour may involve threats, ridicule, or inappropriate jokes that undermine an individual's dignity and create a culture of fear or discomfort. Harassment can affect not only the targeted individual but also the overall morale of the workplace, leading to decreased productivity and a toxic atmosphere. SGLS is committed to addressing and eliminating all forms of harassment to ensure a respectful and safe environment for all employees.

5.2 Reporting Procedures

Employees who believe they have experienced harassment are encouraged to report the incident promptly to their immediate supervisor or the Human Resources department. Reports can be submitted either verbally or in writing, depending on the employee's comfort level. For those seeking additional support or wishing to maintain anonymity, assistance can also be obtained from designated harassment officers or external resources. SGLS understands the sensitivity surrounding harassment issues and is committed to providing a safe avenue for employees to voice their concerns without fear of retaliation. All reports will be treated with the utmost seriousness and confidentiality.

5.3 Investigation Process

Upon receiving a harassment complaint, SGLS will initiate a thorough investigation to assess the situation in a fair and impartial manner. This process will allow all parties involved to present their perspectives and provide relevant information. Confidentiality will be upheld to the fullest extent possible throughout the investigation to protect the privacy of those involved. All findings and documentation will be carefully recorded to ensure a comprehensive understanding of the incident. Employees are expected to cooperate fully with the investigation process, as their participation is crucial in achieving a fair resolution and maintaining a respectful workplace environment.

5.4 Disciplinary Actions

If harassment is substantiated, SGLS will take appropriate disciplinary action, which may include reprimand, suspension, or termination of employment, depending on the severity of the incident and any prior occurrences.



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The organization is committed to ensuring that consequences are proportional to the nature of the harassment to maintain a safe and respectful workplace. Additionally, SGLS will implement measures to prevent retaliation against individuals who report harassment, ensuring that employees feel safe and supported in bringing forward their concerns. This commitment is essential to fostering a culture of accountability and respect within the organization.

5.5 Training and Awareness

SGLS is dedicated to educating employees about harassment, its consequences, and the significance of maintaining a respectful workplace. To achieve this, regular training sessions will be conducted, ensuring that all employees fully understand this policy, as well as their rights and responsibilities regarding workplace behaviour. Additionally, awareness campaigns will be implemented to promote a culture of respect and dignity within the organization. These initiatives are designed to empower employees to recognize and address harassment proactively, contributing to a safer and more inclusive work environment for everyone. SGLS believes that informed employees are key to preventing harassment and fostering a positive workplace culture.

6. Quantitative Objectives

Objective	Qualitative Objective	Unit of Measure	Target Value
Reduce incidents of harassment	Increased awareness and reporting of incidents	Number of cases	0 cases to be reported in next year
Conduct training sessions	Improved understanding of anti-harassment	Number of sessions	4 sessions per year
Increase employee engagement	Enhanced sense of belonging and safety	Employee surveys	90% positive feedback
Ensure timely investigations	Quick resolution of reported incidents	Average time to resolve	30 days or less
Monitor and review effectiveness	Continuous improvement in policy implementation	Annual reviews	100% compliance with training

7. Distribution and Communication

This policy will be distributed to all employees upon its approval and will be included in the employee handbook. SGLS will conduct periodic reviews and refreshers on the policy to ensure ongoing awareness and compliance. New employees will receive training on the Anti-Harassment Policy as part of their onboarding process.







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8. Annual Review

SGLS will conduct an annual review of the Anti-Harassment Policy to assess its effectiveness and relevance. This review will involve collecting feedback from employees, analysing incident reports, and considering any changes in legislation or best practices. Any amendments will be communicated promptly to all employees.

	Prepared by	Reviewed by	Approved by
Name	Pitchaikkannu R	Shiva Shankar K	Dhrruv Vishnu Deivandran
Designation	Senior Manager – HR & Admin	General Manager – HR & Admin	Director
Signature			

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28. Non-Discrimination Policy

1. Introduction

SGLS is committed to fostering an inclusive work environment that promotes diversity, equity, and respect for all employees. Our organization recognizes the importance of ensuring that all individuals, regardless of their race, colour, nationality, gender, age, disability, sexual orientation, religion, or any other status, are treated with fairness and respect. This Non-Discrimination Policy underscores our commitment to preventing discrimination in all forms and maintaining a workplace where every employee can thrive.

2. Purpose

The purpose of this Non-Discrimination Policy is to outline SGLS's stance against discrimination and to provide a framework for ensuring equitable treatment in all aspects of employment. This policy aims to create a culture of inclusivity and respect, ensuring that all employees have equal access to opportunities and resources within the organization. Furthermore, the policy aims to establish clear guidelines for addressing incidents of discrimination and to foster a safe environment for reporting such occurrences.

3. Scope

This policy applies to all employees, contractors, consultants, and visitors at SGLS, regardless of their position or status. It encompasses all employment practices, including recruitment, hiring, promotion, training, compensation, benefits, disciplinary actions, and termination. The policy also extends to interactions with clients, suppliers, and other stakeholders to ensure that SGLS's commitment to non-discrimination is upheld throughout its operations.

4. Roles and Responsibilities

4.1 Management Responsibilities

Management at SGLS holds the crucial responsibility of implementing this policy and ensuring that all employees are aware of and adhere to its provisions. It is essential for management to actively promote an inclusive workplace culture that values diversity and respects the rights of all individuals. This includes providing comprehensive training on non-discrimination practices to equip employees with the knowledge and tools needed to foster a respectful environment. Furthermore, management is obligated to take immediate and appropriate action in response to any allegations of discrimination, demonstrating a commitment to maintaining a workplace free from bias and inequity.

4.2 Employee Responsibilities

All employees at SGLS are expected to treat their colleagues with respect and dignity, fostering a collaborative and inclusive work environment. This commitment to mutual respect enhances team dynamics and contributes to a positive workplace culture. Employees should familiarize themselves with this policy and remain vigilant against discrimination, understanding the importance of reporting any incidents they witness or experience. Promptly reporting such incidents is crucial for maintaining a safe and equitable workplace. Furthermore, employees are encouraged to cooperate fully with investigations into discrimination claims, as this collaboration helps ensure accountability and promotes a culture of trust and respect within the organization.



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4.3 Human Resources (HR) Responsibilities

The Human Resources (HR) department at SGLS is responsible for overseeing the implementation of the non-discrimination policy, ensuring it is effectively communicated and adhered to throughout the organization. HR provides guidance and support to both management and employees, fostering an understanding of their roles in promoting a respectful workplace. Additionally, HR maintains comprehensive records of discrimination complaints and their resolutions to ensure accountability and facilitate improvements. To further educate employees about their rights and responsibilities under this policy, HR conducts regular training sessions, equipping staff with the knowledge necessary to recognize and address discrimination in the workplace.

5. Detailed Non-Discrimination Policy

5.1 Commitment to Non-Discrimination

SGLS is dedicated to fostering a workplace where all employees are treated fairly and equitably, free from discrimination based on race, colour, nationality, gender, age, disability, sexual orientation, religion, or any other legally protected characteristic. Discrimination of any form is strictly prohibited, and every employee has the right to work in an environment that is free from harassment and bias. The company is committed to implementing effective measures to prevent and address discrimination, ensuring that all employees feel safe, respected, and valued. Through training, awareness, and robust reporting mechanisms, SGLS aims to uphold these principles consistently across all levels of the organization.

5.2 Recruitment and Hiring Practices

SGLS is committed to maintaining fair and inclusive recruitment and hiring practices. We provide equal employment opportunities to all applicants, ensuring that no individual faces discrimination during the recruitment process. Job descriptions will be clearly defined, and selection criteria will focus solely on qualifications, experience, and the ability to perform the required duties. Our recruitment efforts will actively seek to attract a diverse pool of candidates, reflecting the communities we serve. By fostering an inclusive hiring environment, we aim to enhance our workforce diversity and uphold our commitment to equality and respect for all individuals.

5.3 Training and Development

SGLS is dedicated to providing accessible training and development opportunities for all employees. We ensure that every individual has equal access to training programs, mentorship initiatives, and resources for career advancement. Our training initiatives will incorporate education on diversity, equity, and inclusion, highlighting the importance of these principles in fostering a respectful and collaborative workplace. We encourage employees to actively participate in professional development programs that enhance their skills and knowledge, empowering them to reach their full potential. By investing in our workforce, we aim to create an inclusive environment where every employee can thrive and contribute to our success.

5.4 Reporting and Investigating Discrimination

SGLS encourages all employees to report any incidents of discrimination, harassment, or retaliation without fear of retribution. To facilitate this, the company will provide multiple channels for reporting concerns, including options for anonymous reporting. All reports will be treated seriously and investigated promptly and thoroughly.



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SGLS is committed to maintaining confidentiality to the greatest extent possible during investigations to protect the integrity of the process and the privacy of those involved. Disciplinary actions, which may include termination, will be imposed on individuals found to have violated this policy, reinforcing our commitment to a safe and respectful workplace.

5.5 Compliance with Legal Standards

SGLS is committed to complying with all applicable laws and regulations regarding non-discrimination and equal employment opportunities. We recognize that discrimination can take many forms, including the concealment of the origin, ownership, or destination of illegally obtained funds. To combat this, SGLS will implement stringent measures to prevent money laundering and other illegal activities by ensuring that all financial transactions are conducted transparently and in accordance with legal standards. The company will also provide training to employees, equipping them with the knowledge to recognize and report suspicious activities related to financial transactions, thereby fostering a culture of integrity and accountability.

6. Quantitative Objectives

Objective	Qualitative Objective	Unit of Measure	Target Value
Increase diversity in hiring	Ensure diverse representation in recruitment processes	Percentage of hires from diverse backgrounds	30%
Improve employee awareness of non-discrimination policies	Conduct training sessions for all employees	Number of training sessions held annually	4
Enhance reporting mechanisms	Create accessible channels for reporting discrimination	Number of reporting channels available	3
Conduct annual diversity audits	Assess and improve diversity initiatives	Number of audits conducted per year	1
Monitor and address discrimination incidents	Reduce incidents of discrimination in the workplace	Number of reported incidents	< 5 per year

7. Distribution and Communication

This Non-Discrimination Policy will be distributed to all employees and made available on the company's intranet and employee handbook. Training sessions will be conducted to educate employees about the policy, its significance, and the reporting mechanisms in place. Management will reinforce the importance of this policy through regular communication and team meetings. Additionally, any updates to the policy will be communicated promptly to ensure that all employees are informed.






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8. Annual Review

The Non-Discrimination Policy will undergo an annual review to assess its effectiveness and relevance. During this review, SGLS will evaluate the outcomes of reported incidents, feedback from employees, and the overall impact of the policy on the workplace environment. Recommendations for updates or changes will be made based on the findings of the review, ensuring that the policy continues to align with best practices and legal requirements.

	Prepared by	Reviewed by	Approved by
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29. Code of Conduct and Ethics Policy

1. Introduction

The objective of a Business Code of Conduct and Ethics Policy is to establish a framework that guides employees, management, and stakeholders in making ethical decisions, acting with integrity, and maintaining professionalism in all business activities. The key objectives include:

- Promote Ethical Behaviour
- Ensure Compliance with Laws and Regulations
- Foster a Respectful Workplace
- Protect the Company's Reputation
- Protect Confidentiality and Assets
- Encourage Accountability and Responsibility

2. Provide Mechanisms for Reporting Violations

• Scope

- This policy applies to all the Swiss Garnier's business locations.
- This Code is applicable to all employees (whether permanent, temporary or on contract, direct or through contractor, retainer or full-time consultant) including the board of directors of the Company.
- Swiss Garniers also expects that its business associates including customers, suppliers, Contractors, Consultants and other service providers to adhere to the principles of this code.

• Why code of conduct

- To guide **Swiss Garnier's** personnel in doing the right thing
- To sustain **Swiss Garnier's** s- ethical, fair and responsible behaviour
- To drive and usher in the culture of compliance
- To prevent reputational risks or damages arising from non-compliance under any circumstances.

3. Privacy of Individuals

Swiss Garnier believes in and respects personal privacy and dignity. Swiss Garnier collects and retains personal information only to the extent that it is necessary for the effective operations of the Company or as is mandated by a statute. Swiss Garnier keeps such information confidential and discloses only to those who have a legitimate need to know. Swiss Garnier's representatives cannot disclose supplier information for this cause or any other, without consulting the Board of Directors or their delegates.

• Protection of Confidential Information

Confidential and proprietary information generated and gathered for Swiss Garnier's business is a valuable Company asset. Protecting this information is vital to the company's continued growth and ability to compete. All confidential and proprietary information should be maintained in strict confidence, except when disclosure is authorized by the Company.



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- Swiss Garnier has zero tolerance towards non-compliance.
- Swiss Garnier aims to provide a transparent, fair and conducive work environment to all its associates
- If any violation of Swiss Garnier Code of Conduct is observed, it is mandated and encouraged to speak up
- All concerned personnel are required to use Confidential Information of Swiss Garnier's for business purposes only and must always keep such information in strict confidence. This responsibility also extends to confidential Information of third parties that the Company has received under confidential disclosure agreements.

• **Equal Opportunity Employer**

- Swiss Garnier is an equal opportunity employer.
- All employment decisions are purely based on merit, qualification and abilities without bias towards gender, race, religion, ethnic origin, nationality, age, disability, HIV status, family status, sexual orientation or any other discriminatory factors.
- Swiss Garnier respects diversity and believes in fostering an all-inclusive work environment

5. No discrimination or harassment

Swiss Garnier is committed to providing a conducive and safe work environment that is free from any form of discrimination or harassment. Swiss Garnier strongly believes in the security of all its Associates and believes in zero tolerance towards any form of harassment, abuse and bullying that is considered to be offensive, intimidating, humiliating or threatening. Employees must not discriminate on the basis of origin, nationality, religion, race, gender, age or sexual orientation, or engage in any kind of verbal or physical harassment based on any of the above or any other reason.

• **Drug-free workplace**

- Swiss Garnier is highly committed to protecting the safety, health and well-being of all Associates and other individuals at the workplace
- Alcohol abuse and illegal drug use pose a significant threat to Swiss Garnier's business and reputations.
- All Associates at Swiss Garnier must be free from the effects of illegal drugs, alcohol and abuse of legal drugs while at work, whether on or off the Company's premises

• **Fraud, Protection of Company Assets and Accounts**

- The protection and appropriate use of **Swiss Garnier's** tangible and intangible assets are of vital significance
- Employees shall safeguard and make only proper and efficient use of Swiss Garnier's property. All employees shall seek to protect Swiss Garnier's property from loss, damage, misuse, theft, fraud, embezzlement and destruction. These obligations cover both tangible and intangible assets, including trademarks, know-how, patents, formulae, business secrets, confidential or proprietary information and information systems
- Employees must never engage in fraudulent or any other dishonest conduct involving the property or assets or the financial reporting and accounting of Swiss Garnier or any third party. This may not only entail disciplinary sanctions but also result in criminal charges



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- To the extent permitted under applicable law, the Company reserves the right to monitor and inspect how its assets are used by employees, including inspection of all e-mail, data and files kept on Company network terminals
- Swiss Garnier's financial records are the basis for managing the Company's business and fulfilling its obligations to various stakeholders. Therefore, any financial record must be accurate and in line with Swiss Garnier's accounting standards and principles
- Reporting any mishandling, loss or theft of Swiss Garnier assets to the Human Resources Head is obligated

• Insider Trading

- This clause will be in vogue only upon reaching applicability:
- Swiss Garnier is committed to zero tolerance towards insider trading
- Swiss Garnier ensures that whenever insiders trade in Swiss Garnier securities, they must comply with 'Code on Insider Trading'
- Swiss Garnier refrains from 'tipping' price sensitive and confidential information
- Employees should not share Company's price sensitive information with anyone or on any social media platforms

• Record Retention

- Swiss Garnier is committed to generate and maintain complete and accurate Company records at all times consistently
- Swiss Garnier preserves all Company records in accordance with data retention and other data management policies
- Swiss Garnier maintains, archives and destroys Company records in compliance with the legal and regulatory record keeping requirements

• Company Records

- Policies and Procedures
- Employment Records
- Business Records
- Authorizations


6. Environment, Health and Safety (EHS)/Environmental, Social and Governance (ESG)

Swiss Garnier Principles

We, being a responsible corporate representative, recognize the importance of managing EHS/ESG matters effectively as an integral part of our business activities

We take all practicable measures to create a safe and healthy workplace for our employees and a clean environment for our employees as well as the surrounding community.

We participate with government, industry and others concerned in creating responsible laws, regulations and standards.

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• Your Responsibilities

- Comply with applicable laws, rules and regulations with respect to EHS
- Report incidents, near misses, unsafe acts and working conditions promptly
- Familiarize yourself with safety emergency procedures
- Train yourself and your contractors with safe practices regularly”

• Anti-bribery and Anti-corruption

- Swiss Garnier conducts its business in an honest and ethical manner, maintaining the integrity of business dealings with both public and private parties Swiss Garnier fosters their business relationships on trust, transparency and accountability
- Zero tolerance on any form of corrupt practices in relation to our business anywhere in the world At every level of our operations, we implement and enforce effective systems to counter bribery and corruption.
- Money, gifts, privileges, favours, kickbacks, entertainment, other arrangements, directly or indirectly to or from a business partner., client, prospect, government official, healthcare professional or political party should not be accepted/offered.

7. Prohibition Against Company Political Contributions

Unless any applicable law requires otherwise, the Company funds or assets shall not be used for making political contributions of any kind, in India without the approval of the Management of the Company and in any other country without any such approval required, if any, in accordance with the applicable laws of the respective jurisdiction. This prohibition covers not only direct contributions, but indirect support of candidates or political parties.

However, in the event of a local village fair, festivities, cultural celebrations, temple celebrations, Swiss Garnier will donate to the cultural cause which is inevitable given the circumstance that any business enterprise situated in the vicinity of a village / community has to acclimatize to the existing social and cultural practices to be seen as a contributing community partner.

8. Electronic and Social Media Usage

Swiss Garnier provides access to and use of electronic mail, voicemail, Internet and other electronic media for business purposes. This is provided to make it easier for Personnel to communicate with each other and with appropriate third parties – including contractors, suppliers, customers, shareholders, government agencies and academic institutions. Swiss Garnier 's electronic media is not to be used for any purposes that violate applicable laws, rules and regulations and Swiss Garnier standards, policies or procedures. This includes transmission of threatening, obscene or harassing materials. Incidental personal use of electronic media that does not interfere with Swiss Garnier 's business or an employee's performance of his or her abilities is acceptable, as long as such personal use does not include illegal, unethical or otherwise offensive subject matter derogating any other personnel, company and any country.



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Swiss Garnier may monitor or access employee use of its electronic media at any time in accordance with applicable laws. Personnel should not participate in the inappropriate use of social media and should not tolerate disrespectful or unprofessional usage of social media such as posting content that is abusive, malicious, obscene, threatening or intimidating, or contains ethnic, religious, gender or other derogatory statements in any message or post that relates to Swiss Garnier, its business, its clients, its business partners, or Personnel. All Personnel must use social media as per “Social Media Policy” of the Company. However, it is pertinent to note that it is no way causing any hindrance, obstacle, curtailing, restraining and intruding into any personnel’s freedom of expression.

Only approved spokesperson(s) can communicate on behalf of Swiss Garnier and providing professional references or recommendations in social media is strictly prohibited. If an employee is of the opinion that Swiss Garnier response may be required for something on social media, such employee should contact the Head of HR.

Employees should never disclose information which is not already in public domain by lawful means. All non-public information is treated confidential information for this policy.

9. Failure to comply

We compete and do business based only on quality and competence. Employees shall not be influenced by receiving favours nor shall they try to improperly influence others by providing favours. Employees may only offer or accept reasonable meals and symbolic gifts which are appropriate under the circumstances, and they shall not accept or offer gifts, meals, or entertainment if such behaviour could create the impression of improperly influencing the respective business relationship.


When assessing the situation in light of the above, employees shall consult the policy applicable in their organization. If no such policy is available, they shall apply the most restrictive local practice in order to avoid even the appearance of improper dealings. When in doubt, the employee shall seek guidance from Head of HR.

We will consult the Code, comply with its provisions and seek guidance where needed. It is each employee’s responsibility to ensure full compliance with all provisions of this Code and to seek guidance where necessary from the Head of HR. To “do the right thing” and to ensure the highest standards of integrity is each employee’s personal responsibility that cannot be delegated.

When in doubt, employees should always be guided by the basic principles stated in the introduction to this Code.

Any failure to comply with this Code may result in disciplinary action, including the possibility of dismissal and, if warranted, legal proceedings or criminal sanctions.

We take responsibility for ensuring that we all act with integrity in all situations employees shall report any practices or actions believed to be inappropriate under this Code or even illegal to their Line Managers or the appropriate members of the HR or the Legal or Compliance function. If it is appropriate, in view of the nature of the reported matter, reports of violations may be made directly to higher levels including the Directors / Group Leadership. Where appropriate, complaints may be made on a confidential basis or through written notifications. All complaints shall be properly investigated. Swiss Garnier prohibits retaliation against any employee for such reports made in good faith, while it also protects the rights of the incriminated person.

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10. Swiss Garnier Ethical Principles

- **Honesty, Integrity and Fair Play:**

Swiss Garnier expects all employees to be fully committed to the principle of honesty, integrity and fair play in the delivery of services and goods. Swiss Garnier expects that all employees are required to demonstrate personal integrity at all times and do what is honest and fair despite when encountering a very pressuring and tempting scenario. All employees should ensure that the business operations, applications for services, procurement off recruitment, are dealt with in an open, fair and impartial manner. This Code of Ethics sets out the basic standard of behaviour expected of all employees and the Company's policy on matters like acceptance of advantages and conflict of interest of staff in connection with their official duties. This Code also applies to temporary and part-time employees employed by Swiss Garnier.

- **Fair Competition:**

Swiss Garnier's ethics policy will prohibit any anti - competitive practices which could affect in bounding, restraining or distorting competition, as well as any practices of an unfair competition. Accordingly, Swiss Garnier's employees cannot agree (formally or informally) with competitors to fix prices or any other conditions of transaction; to limit or control the production, commercialization, technical development or investment; to manipulate or divide markets or sources of provisioning; to participate with fake offers in tenders or any other forms of competitions for offers; to limit or restrain access to market and freedom of competition for other enterprises; to apply unequal conditions for equivalent performance to commercial partners, creating in this way a disadvantage in competition; to condition signing of acceptancy contracts by the partners for supplementary obligations which, by their nature or according to commercial usage, have no connection with the subject of such contracts. Swiss Garnier's employees are strictly prohibited from performing any act of unfair competition manifested through: misappropriating clients of a company by using the relations established with such clients within the function previously held at the company, dismissal or attracting employees of a company for the purpose of setting up a competing company to capture customers of that company or hiring employees of a company in order to disorganize of its work. At the same time, Swiss Garnier employees must not take actions that harm the legitimate interests of consumers or other operations in breach of the competition law.

- **Accountability**

At Swiss Garnier, all are accountable and responsible for their own individual actions. Swiss Garnier employees are expected to raise voice and speak up in a confronting scenario where there is possibility of addressing it jointly to diffuse such a scenario. Swiss Garnier strongly advocates that owning up mistakes and errors, taking responsibility for the same is an act of goodwill and such acts are encouraged to translate this policy into practicality. Swiss Garnier does not guarantee that such mistakes will be pardoned and forgotten but emphasis is on owning up rather than hiding facts and action under carpet. This would also enable Swiss Garnier to gradually foster a work culture where mistakes are stepping stones to learning and also unlearning where owning mistakes in encouraged rather than penalized. Raising concerns, speaking up and seeking guidance is encouraged and considered healthy work culture.



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• Handling Conflict of Interest

Each employee has the legal and moral obligation and duty to carry out his or her responsibilities with the utmost good faith and loyalty to the Company. An employee should never place himself or herself in a position where his or her personal interests could interfere in any way – or even appear to interfere – with the interests of the Company or any of its subsidiaries. Such a situation could arise when an individual takes actions or has interests that may make it difficult to perform his or her Company-related work objectively and effectively. Conflict of interest could arise when personal interests get in the way of employee’s duty to act in the best interest of Swiss Garnier. While not every situation contrary to this policy can be listed here exhaustively but the following situations are prohibited.

- Competing against the Company in any way.
- Holding a significant financial interest in a company doing business with or competing with the Company.
- Working with close relatives within Swiss Garnier or with any of the third-party associates including but not limited to stakeholders.
- Having an unethical relationship with a colleague where decisions pertaining to salaries, promotions, favours are impacted in ways detrimental to work culture.
- Accepting gifts, gratuities or entertainment from any customer, competitor or supplier of goods or services to the Company except to the extent they are customary and reasonable in amount and not in consideration for an improper action by the recipient;
- Using for personal gain any business opportunities that are identified through your position with the Company.
- Using Company property, information or position for personal gain. All Company property, including proprietary and confidential information, may be used only in connection with Company business. The duty to preserve the confidentiality of proprietary and confidential information continues even after you have left the Company.
- Maintaining other employment (dual employment) or a business that adversely affects your job performance at the Company.
- Doing business on behalf of the Company with a relative or another company / supplier / vendor / contractor / customer employing a relative.
- Employees involved in political or civic activities need to ensure they clearly communicate that the stated views are their individual views, and not that of the Company. Further, such involvement can put employees in a situation in which a conflict of interest with the Company arises - for example, if they hold political office in a community, and that community is negotiating with the Company on a matter. Any potential conflict of interest must be disclosed prior in advance.
- Business partners are to be meticulously vetted before agreeing to conduct business with them in terms of ensuring that conflicting interest does not arise.
- Selecting vendors and associates on merit basis is encouraged after sufficient due diligence processes and after getting written consent of commitment and ethical levels matching Swiss Garnier’s policy.



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- **Seeking Help and Reporting Irregularities**

This is the key principle to putting into practicality this ethics policy in totality. All employees are required to seek help and support in the event of observing irregularities.

- **The brand ambassadors of CoC & Ethics Policy**

The success of any workplace policy to percolate down and getting transformed into practice on a day-to-day basis is feasible only if Swiss Garnier's employees, especially above Managerial level become harbingers and ambassadors of executing this policy to be embraced by all other employees. This is a practice which is required to be self - reinforced off and on.

	Prepared by	Reviewed by	Approved by
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Designation	Senior Manager – HR & Admin	General Manager – HR & Admin	Director
Signature			

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30. Anti-Briber and Anti-Corruption Policy

1. Introduction

We at Swiss Garnier is committed to operating our businesses confirming to the highest moral and ethical standard. This Anti-Bribery and Anti-Corruption Policy (ABAC) emphasizes zero tolerance towards the corruption and bribery practices at Swiss Garnier and make every effort remain in full compliance with all applicable laws including the India **Prevention Corruption Act 1988 (PCA)** and other internation laws wherever Swiss Garnier does its business.

- To ensure compliance with Anti-bribery and Anti-corruption laws
- Guidance to recognize and address the bribery and corruption
- Foster a culture of Integrity, Transparency and Accountability withing Swiss Garnier.
- Encourage employees and directors to be vigilant and act diligently in good faith
- Monitor and Investigate instances the alleged corruption and take action against any individual involved in corruption.

2. Scope

The ABAC Policy is applicable to all Swiss Garnier’s individuals working in the Company at all levels and grades across all the locations. This includes Directors, employees (full time, Part time or employees appointed on temporary/contract basis), trainees, apprentices as well as to any other person associated with Swiss Garnier employed either in directly or under any third party including representatives of vendors, suppliers, contractors, consultants, service providers or any outside agency(ies), or such other persons, including those acting for or on behalf of the company.

3. Policy Statement

Swiss Garnier is committed to implement and enforce adequate procedures to prevent, deter, detect and counter bribery and corruption in any form or manner. As part of this, no associate shall commit, offer, promise, authorize or provide anything of value to any Customer, Business Partners, any potential Business Partner or Government Officials to induce or reward the improper performance of an activity or directly/ indirectly request or accept any money or item of value.

4. Definitions

- **Bribery**

anything of value that is offered, promised, given or received to influence a decision or to gain an improper or unfair advantage. Bribery may not always be in the form of cash payments and may take many other forms, including offering, providing, receiving, or soliciting any inducement of any kind in order to influence or expedite any decision/action, which affects the business of Swiss Garnier or for the personal gain of an individual.

- **Corruption**

Incudes wrongdoing on the part of an authority or those in power through means that are illegitimate, immoral or incompatible with ethical standards.

- **Company** - Swiss Garnier group of companies as provided below;
- “Swiss Garniers Life Sciences Private Limited”
- “Swiss Garnier Biotech Private Limited”
- “Swiss Garnier Genexiaa Sciences”



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- **Third Party**

Any individual or organization you come into contact with during the course of your work for Swiss Garnier and which includes actual and potential customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians and political parties

- **Conflict of Interest**

A Conflict of Interest arises when any relationship (whether personal or professional), influence or activity may impair or appear to impair the ability of designated persons to a) make fair and objective decisions when performing their jobs, or b) act in the best interests of the Company.

5. Due diligence

Taking all reasonable steps to evaluate any foreseeable risks before entering into a business relationship through research, investigation and assessment. The scope of due diligence must always be appropriate in the circumstances and should take into account the capabilities of the business partner, business practices, evidence that they will behave in a manner consistent with this policy, and any history of bribing in the past. Due diligence is a procedure that should be carried out periodically after entering into any business relationship.

- **Gifts and Hospitality**

This policy does not prohibit normal, appropriate and reasonable promotional expenditure given to, and received from, third parties. Promotional expenditure includes gifts, hospitality and reimbursement of expenses.

Gifts of any type, worth more than INR 500 per person, must not be offered or made without the prior approval of the relevant functional Head and or the Human Resource Head for clarity before accepting or receiving gifts. Promotional expenditure of any other type, worth, either more than INR 1000 per occasion or INR 1000 per person per occasion, must not be offered or made or received without the prior approval of the relevant functional Head/Head of HR/Plant Head who is also the Compliance Manager and is not prohibited if the following requirements are met:

Made for the right reason: if the expenditure is a gift or hospitality, then it should be given clearly as an act of appreciation, if the expenditure is a travel expenses, then they should be incurred for a bona fide business purpose. Furthermore, any promotional expenditure should not be 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.

- **No obligation:** the recipient is not placed under any obligation.
- **No expectations:** Expectations are not created in the giver or an associate of the giver, nor does the transaction have a higher importance attached to it by the giver than the recipient would place on such a transaction.
- **Made openly:** It is not made secretly and undocumented, as then the purpose will be open to question.
- **Accords with stakeholder perception:** the transaction would not be viewed unfavourably by stakeholders if it were to be made known to them.



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- **Reasonable value:** the size of the gift is small and the value of the hospitality or reimbursed expense accords with general business practice.
- **Timing:** It is offered and given at an appropriate time.
- **Appropriate:** the nature of the promotional expenditure is appropriate to the relationship and accords with general business practice and local customs. Furthermore, it is appropriate in the circumstances. For example, in India it is customary for small gifts to be given at festival times like Diwali.
- **Cash:** gifts do not include cash or a cash equivalent (such as gift certificates or vouchers).
- **On the business's behalf:** it is made in the business's name, not in your name.
- **Legality:** it is compliant with relevant laws.
- **Conforms to the recipient's rules:** the gift, hospitality or reimbursement of expenses meets the rules or code of conduct of the recipient's organization.
- **Infrequent:** the giving or receiving of gifts and hospitality is not overly frequent between the giver and the recipient.
- **Documented:** the expense is fully documented including purpose and approvals given and properly recorded in the books.
- **Reported:** the gift, hospitality or expense is reported to management
- **Public Officials:** any promotional expenditure should not be offered to, or accepted from, government officials or representatives, or politicians or political parties, without the prior approval of the HR Head

It is not acceptable

- ❖ Give, promise to give, or offer, promotional expenditure with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
- ❖ Give, promise to give, or offer, promotional expenditure to a government official, agent or representative to "facilitate" or expedite a routine procedure;
- ❖ Give, promise to give, or offer hospitality in the form of corporate entertainment without representative of our business being present at the event;
- ❖ Accept promotional expenditure from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
- ❖ Accept promotional expenditure from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return;
- ❖ Threaten or retaliate against another employee who has refused to commit a bribery offence or who has raised concerns under this policy; or
- ❖ Engage in any activity that might lead to a breach of this policy.



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6. Facilitation Payments and Kickbacks

- We do not make, and will not accept, facilitation payments or "kickbacks" of any kind as these are bribes and are therefore illegal.
- Facilitation payments (also known as "grease payments" or kickbacks) are typically small, unofficial payments or otherwise gifts made to secure or expedite the performance of a routine or necessary action to which the payer of the facilitation payment has legal or other entitlement. They are usually made to secure or speed up routine actions, usually by public officials, such as issuing permits, immigration controls, providing services or releasing goods held in customs.
- For the purposes of this policy, facilitation payments may also include other payments to public / government officers.
- Unlike with payments to other third parties, the only thing that the authorities need to prove in order to demonstrate that a payment to a public official is a bribe is that it was intended to influence the public / government official in the performance of his or her duties. As such, particular caution needs to be exercised in relation to all payments to public officials.
- Kickbacks are typically payments made in return for business favours or advantages.
- All employees must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made or accepted by us.
- It is also our policy to work to ensure that our counterparties do not make facilitation payments on our behalf. Our counterparties should be required to follow the guidelines set out below.
- If you are asked to make a payment on our behalf, you should consider what the gift or payment is for, and whether the amount requested is proportionate to the goods or services provided.
- If you determine that the request for payment is not proportionate, and therefore amounts to a request for a facilitation payment, you should strictly observe the procedure set out below.
- It is imperative that you maintain a detailed and contemporaneous account of your exchanges with the person requesting payment for any of his representatives.
- You should first notify the person requesting the payment of our policy in respect of "unofficial gifts or payments" state that you and/or your company would be committing a criminal act in certain jurisdictions if a payment is made.
- If the person continues to request payment, you should ask whether the payment is permitted or required by local written law. You should ask for a formal written invoice and formal written receipt for the payment, and you should indicate that you are not permitted to make such payments in cash. You should ask to whom a cheque should be made payable, or for the bank account details of the entity to which you should make payment.
- If a formal receipt and/or invoice is provided for payment, you may make the payment, but if payment is required in cash, you should consult your Head of HR or Compliance Manager, if possible. If it is not



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practical to consult your Head of HR/Compliance Manager, you may pay in cash, but only as a measure of last resort.

- If the person seeking payment refuses to provide a formal invoice and/or receipt, but continues to demand payment, you should consult your HR Head/Compliance Manager.
- If your Head of HR is not available, you should ask the individual demanding payment for a copy of his identity documents, and record his name and formal position. You should inform the person demanding payment that you are required to notify your Head of HR of the identity of any person asking for payment, before any decision on the making of a payment can be made.
- Following this exchange, if the person continues to insist on payment, irrespective of whether or not he has provided proof of identity or any other written documentation, you may consider making a payment, subject to the condition in the next paragraph.
- You may only make the requested payment if you have a reasonable belief that the person demanding payment is able and likely to cause us significant commercial losses, whether in the form of delay or otherwise.
- Payments should only be made in extreme circumstances, and only when all of the steps set out above have been taken, and a written record of the exchanges with the person requesting payment (or his representatives) has been made.
- Whenever possible, decisions to make a payment should be taken after consultation with the HR Head and at least one other senior level employee within the company.
- These steps can be applied in practice to each of the examples set out above.
- If the demand is accompanied by an immediate threat of physical harm, then put safety first, make the payment and report immediately to the HR Head the circumstances and amount of the payment.
- If you have any suspicions, concerns or queries regarding a payment, you should raise these with the HR Head.

7. Agents and Intermediaries

Improper payments must not be channelled through agents or other intermediaries.

Due diligence should be conducted before appointing agents and other intermediaries. Due diligence shall include the following:

- Compiling a questionnaire for potential agents, requiring them to provide details of ownership, CVs and references for individuals performing the proposed services for us, details of directorships held, existing partners and third-party relationships (in particular relationships with government officials), and relevant regulatory or judicial findings.
- A clear statement of the precise nature of the services offered, costs, commissions, fees and preferred means of remuneration.
- Researching the prospective agent (both the company and relevant individuals) through company searches and internet research.



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- Making inquiries with the authorities in the country where the agent is incorporated to check the information provided by the agent.
- Requesting evidence of the agent's anti-bribery policies and strategies.
- Renewing the above enquiries on an annual basis.
- Compensation paid to agents and other intermediaries should be appropriate and justifiable remuneration for legitimate services rendered.
- Agents and other intermediaries will be required to keep clear, detailed and precise records of all sums of money spent on our behalf. All agents and intermediaries will be explicitly required to comply with the record keeping obligations set out in this document.
- Agents and other intermediaries must commit to anti-bribery best practice, consistent with the standards set out in this policy. If they do not have their own anti-bribery policy, they must warrant that they will adhere to our anti-bribery and corruption policy at all times.
- We monitor the conduct of our agents and other intermediaries, and reserve a right of termination in the event that bribery occurs or is reasonably thought to have occurred.

8. Contractors and Suppliers

- Procurement activities must be conducted in a fair and transparent manner.
- Due diligence should be conducted before entering into agreements with contractors and suppliers.
- We must avoid doing business with contractors and suppliers known or reasonably suspected to be offering or accepting bribes.
- Contractors and suppliers must commit to anti-bribery best practice, consistent with the standards set out in this policy. If they do not have their own anti-bribery policy, they must warrant that they will adhere to our anti-bribery and corruption policy at all times.
- We monitor the conduct of our contractors and suppliers, and reserve a right of termination in the event that bribery occurs or is reasonably thought to have occurred.

9. Customers

- We do not accept or solicit bribes from customers. We do not pay bribes to customers.
- All payments received from customers are in exchange for the provision of goods and/or services, and are fully accounted for by us.
- There are occasions on which we provide valued customers with rebates. When such payments are made to our customers, the payments are made into a recognized bank account in the name of the customer company.
- We do not make payments to individuals who work for customers, either in the form of rebates or in the form of inducements to enter into a business relationship with us.

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10. Donations

- We do not make contributions to political parties.
- We only make charitable donations or sponsorships that are legal and ethical under local laws and practices. Where we make charitable donations, we conduct due diligence on the recipient organization in a manner which is proportionate to the amount of money being donated.
- No donation of any type must be offered or made without the prior written approval of the CMD/MD/Directors.
- When making a donation you have to keep in mind that charitable contributions and sponsorships can be used as a subterfuge or route for bribery and also present opportunities for kickbacks.
- When making a charitable contribution or sponsorship, you must make sure there is no potential conflict of interest that could affect a material transaction.
- This clause does not cover any donations made to local village fairs, temple festivals, local rural festivities and any other cultural and social causes.

- **Record keeping**

Record all our transactions in a complete, accurate, and detailed manner so that the purpose and amount of the transactions are clear.

All the Company's transactions must be recorded completely, accurately, and with sufficient detail so that the purpose and amount of any payment is clear. No accounts or payments must be kept "off-book". If associates mistakenly fail to provide information or correct information, they can immediately inform their senior. False, misleading, or artificial entries must never be made in the books and records of the Company for any reason.

- **Reporting of violations**

All employees are encouraged to raise concerns about any actual or suspected cases of bribery and corruption at the earliest possible stage. Where anyone believes the Guidelines are not being complied with or they are being asked to carry out any act not in compliance with these Guidelines, these concerns must be raised immediately with the immediate superior. If the immediate superior is not the appropriate person, then the employee's concerns must be brought directly to the attention of the HR Head/Plant Head/Directors.

- **Protection to who raise the concern/deviation**

We are committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or as a result 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 unfavorable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the HR Head immediately.

- **Penalties**

Failure to adhere to this policy may result in disciplinary action being taken against you, in accordance with the Disciplinary Action Policy and Procedure set out in our Swiss Garnier's disciplinary procedure policy. Police involvement may also be necessary as bribery is a criminal offence. We reserve our right to terminate our contractual relationship with any person who fails to observe this policy.



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- Exceptions**

All exceptions to this policy must be approved by CMD/MD/Directors.

- Training and Communication**



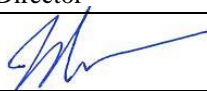
Training on this policy forms part of the induction process for all new employees. All existing employees will receive regular, relevant training on how to implement and adhere to this policy. Our zero-tolerance approach to bribery and corruption must be communicated to all of our counterparties at the outset of any business relationship and as appropriate thereafter.


- Responsibility**

The members of the Board of Directors, and employees of all functions of the Company, regardless of position and designation, are responsible for compliance with the principles and requirements of the Policy, who violate these principles and requirements.

11. Monitoring & Review

The HR Head will monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible. Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering bribery and corruption. All employees are responsible for the success of this policy and should ensure they follow it to disclose any suspected danger or wrongdoing. This policy forms an extended part of any employee's contract of employment and it may be amended at any time.

	Prepared by	Reviewed by	Approved by
Name	Pitchaikkannu R	Shiva Shankar K	Dhrruv Vishnu Deivandran
Designation	Senior Manager – HR & Admin	General Manager – HR & Admin	Director
Signature			

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31. Whistle Blower Policy

1. Introduction

Swiss Garnier is committed to conducting its business with the highest standards of integrity, transparency, and accountability. The Whistleblower Policy aims to provide a structured and secure environment where employees and stakeholders can raise concerns about unethical or illegal activities without fear of retaliation.

This policy is in line with Section 177(9) of the *Companies Act, 2013*.

2. Objective

This policy is designated to enable all Swiss Garnier's employees including Directors across all its business locations to report their genuine concerns or grievances about unethical behaviour, actual or suspected fraud or violation of the company's Code of Conduct and Ethics Policy. This policy enable them to disclose information which the individual believes to be improper activity defined in this policy including but not restricted to any malpractices or events which have taken place or suspected to have taken place, financial impropriety, manipulation, misuse or abuse of authority, actual fraud or suspected fraud, violation of law and infringement of company policies, negligence causing danger to environment, Public health and safety, improper conduct and unethical behaviour involving moral turpitude, criminal activity or any other such activity including attempting to conceal any of the above which could affect the business or reputation of the Company.


- To encourage employees and stakeholders to report unethical, illegal, or inappropriate behaviour within the company
- To provide an avenue for addressing grievances related to unethical conduct or violations of company policies and applicable laws.
- To protect whistleblowers from any kind of retaliation or victimization.
- To ensure that whistleblower concerns are handled in a structured, confidential, and transparent manner.

3. Scope

This policy applies to all employees (full time, part time, temporary, and contractual) including Directors across all the Swiss Garnier's locations and its business associates - Customers, Suppliers, Contractors, Consultants and any external stakeholders who have relationship with the company.

4. Definitions

- **Whistleblower:** Any person within the scope of this policy who reports misconduct, unethical behavior, or illegal activities.
- **Protected Disclosure:** A complaint, concern, or report made in good faith that discloses information regarding suspected unethical behavior or misconduct.





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- **Audit Committee:** A designated body responsible for receiving and investigating protected disclosures.
- **Designated Officer:** An official appointed by the Company to handle whistleblower complaints in a confidential and efficient manner.

5. Types of Concerns to be Reported

- A whistleblower can report any conduct that he/she reasonably believes constitutes:
 - **Financial irregularities:** Fraud, embezzlement, or misappropriation of company funds.
 - **Accounting malpractices:** Deliberate manipulation or falsification of financial records.
 - **Bribery and corruption:** Any act involving offering or receiving bribes or other illegal incentives.
 - **Violation of laws or regulations:** Including but not limited to labour laws, environmental laws, or health and safety regulations.
 - **Breach of Company policies:** Violations of the Code of Conduct, Anti-Bribery Policy, or any other internal policy.
 - **Harassment or discrimination:** Including but not limited to sexual harassment, racial discrimination, or unfair treatment.
 - **Environmental damage:** Any act that results in harm to the environment.
 - **Abuse of power:** Misuse of authority or exploitation of company resources.
 - **Confidentiality breaches:** Leaking of sensitive or proprietary company information.
- **Reporting Mechanism**

Whistleblowers can report their concerns using one of the following mechanisms:

- 
Swiss Garnier (Life Sciences/Biotech/Genexiaa)
 SKCL Central Square 1, 1st Floor South Wing, C28-C35,
 CIPET Raod, Thiru Vi Ka Industrial Estate, Guindy, Chennai – 32
- 
 Write to us at escalation@swissgarnier.com
- 
 Call/SMS/WhatsApp – 9840331628
- 
 A whistleblower may submit a report in person to the Designated Officer or a member of the Audit Committee.



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- **Anonymous and Confidentiality**

- **Anonymous Reporting:** Whistleblowers may choose to remain anonymous while reporting their concerns. However, anonymous reports should provide sufficient detail and evidence to allow for a thorough investigation.
- **Confidentiality:** The identity of the whistleblower and the details of the complaint will be kept strictly confidential and shared only on a need-to-know basis. Disclosure of the identity of a whistleblower will only occur if legally required or with the whistleblower's explicit consent.

- **Protection against retaliation**

- The Company assures that no whistleblower will suffer any harassment, retaliation, discrimination, or adverse employment consequences as a result of reporting concerns in good faith.
- Retaliation in any form (demotion, disciplinary action, threat, suspension, or termination) against the whistleblower is strictly prohibited and may result in disciplinary action against the retaliating individual.
- If a whistleblower believes they have faced retaliation, they should report it immediately to the Audit Committee, which will investigate the issue.

- **Investigation Process**

- **Acknowledgment of the Report:** Upon receiving a protected disclosure, the Designated Officer will acknowledge receipt of the complaint within 7 working days.
- **Preliminary Review:** A preliminary review will be conducted to assess the validity of the concerns raised. If the report warrants further investigation, it will be escalated to the Audit Committee.

- **Full Investigation**

- The Audit Committee or an external investigator (if required) will conduct a detailed investigation. This may include reviewing documents, interviewing witnesses, and gathering evidence.
- The whistle-blower may be contacted for further details or clarifications during the investigation process.
- The investigation should be completed within 60 days unless an extension is required due to the complexity of the case.

6. Outcome of action

- Upon completion of the investigation, the Audit Committee will recommend appropriate action, which may include disciplinary measures, legal action, or systemic changes to prevent future incidents.
- The whistleblower will be informed of the outcome, subject to legal and confidentiality restrictions.

- **Follow up**

- In cases where corrective action is necessary, the Audit Committee will monitor the implementation of the remedial actions to ensure that the misconduct does not recur.



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- **False/Malicious Complaint**

- Good Faith Requirement: Reports made under this policy should be made in good faith with reasonable grounds for believing that the information disclosed shows wrongdoing.
- Consequences of False Reporting: If a whistleblower makes a malicious or intentionally false allegation, disciplinary action may be taken against the whistleblower, including possible termination of employment.

- **Record Keeping**

- All whistleblower complaints and reports, along with the investigation reports and documentation of action taken, will be securely maintained for at least 5 years by the Audit Committee.

7. Responsibilities of the Audit Committee and Designated Officer

- **Audit Committee:**

- Oversees the implementation of this policy.
- Ensures fair, thorough, and impartial investigations.
- Recommends corrective actions based on the findings of investigations.
- Ensures whistleblower protection is upheld.

- **Designated Officer:**

- Acts as the first point of contact for whistleblowers.
- Acknowledges receipt of the concerns and forwards them to the Audit Committee.
- Maintains confidentiality throughout the investigation process.

8. Policy Communication and Awareness

- This policy will be communicated to all employees and stakeholders via email, company handbooks, and training sessions.
- A copy of the policy will be accessible on the company intranet and shared with external stakeholders, as required

- **Amendment and Review of the Policy**

- The Whistleblower Policy will be reviewed periodically by the Board of Directors or the Audit Committee and may be amended as necessary to comply with changes in legal or regulatory requirements.



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• **Contact Information**

For any queries regarding this policy, please contact:

- **Designated Officer:** K Shiva Shankar
- **Email:** escalation@swissgarnier.com
- **Phone:** 9840331628

	Prepared by	Reviewed by	Approved by
Name	Pitchaikkannu R	Shiva Shankar K	Dhrruv Vishnu Deivandran
Designation	Senior Manager – HR & Admin	General Manager – HR & Admin	Director
Signature			

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32. Disciplinary Action Policy

1. Introduction

Swiss Garnier is committed to maintaining a safe, productive, and ethical work environment. Any behavior that compromises these standards will be addressed promptly through the appropriate disciplinary actions. The disciplinary process aims to correct behaviour, support employee improvement, and ensure workplace safety, quality, and efficiency. The objective of this policy is to provide a structured, transparent, and consistent approach to addressing employee misconduct or violations of company policies, ensuring that disciplinary actions are handled fairly and in accordance with local labour laws and industry regulations.

2. Scope

This policy applies to all employees, including full-time, part-time, trainees, apprentices, contract, and temporary workers within the Swiss Garnier. It covers all violations related to workplace behavior, performance, safety standards, and ethical conduct.


3. Roles and Responsibilities

Swiss Garnier's expectation;

- All the employees shall update themselves with the procedures set out in this policy and to carry out your job in accordance with the Policy / Process applicable to your role.
- All the employees shall comply with the Code of Conduct and policies of the Company and shall not engage in any act/omission resulting into an infraction at all times
- To maintain effective and professional work relationships with colleagues / fellow staff and treat all with dignity and respect.
- To behave appropriately and in line with all the Company's rules, policies and procedures with colleagues/fellow staff/team, customers, visitors to the Company and at all times, understanding the impact of your behaviour on others.
- To clarify expectations, behaviours and rules with your reporting manager, if you are unsure about them.
- The employees shall co-operate with their reporting manager, Human Resource ("HR") and the Disciplinary Action Committee ("DAC") and participate in the disciplinary proceedings as and when required for the resolution of the infractions alleged against him/her.

4. Managers' Responsibility:

- Manage and to set an example to all staff/team through their own conduct and behaviour.
- Reinforce clear standards for the conduct of all staff/team that they manage and provide appropriate feedback to their staff/team in respect of their conduct.
- The reporting manager shall endeavour to resolve the issues of potential infractions initially through informal discussion with the employee.

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- The reporting manager shall act promptly upon receipt of a complaint against any employee and where necessary, shall ascertain the veracity of the complaint and its background.
- The reporting manager, in consultation with the HR, will be responsible to issue the necessary communication to the employee, upon finalization of the decision of the DAC and will, along with the HR, be responsible for ensuring that the decision is fully implemented.
- The reporting manager shall monitor the employee's improvement, or lack thereof, in applying the prescribed corrective action.
- The reporting manager, in consultation with the HR, will be responsible to issue the necessary communication to the employee, upon finalization of the decision of the DAC and will, along with the HR, be responsible for ensuring that the decision is fully implemented.
- The reporting manager shall monitor the employee's improvement, or lack thereof, in applying the prescribed corrective action.
- The Manager shall seek advice from the HR on the policy and procedure where they are unsure how to proceed.

5. Others

- The complainant will not be penalized in any manner and no retaliatory action will be taken against anyone for reporting or inquiring in good faith about potential infractions or for seeking guidance on how to handle suspected infractions. However, the Company reserves the right to take appropriate action against the complainant in case of frivolous and false complaints.
- HR shall be responsible to spread awareness amongst all the employees with respect to these procedures and shall ensure that new employees are made aware of these procedures at the time of induction. HR will clarify any queries that the employees may have in relation to these procedures set out in this policy.
- HR will be responsible to ensure facilitation of the disciplinary proceedings and will assist in the implementation of the disciplinary action recommended by the DAC.

6. Disciplinary Policy & Procedures

The procedures are primarily tools to help and encourage improvement amongst employees/ staff whose conduct is unsatisfactory and are not viewed simply as a way of imposing sanctions.

• Primary areas of disciplinary action

There are two primary areas in which disciplinary action may be required in order to maintain the smooth and effective running of Swiss Garnier. The two areas are:

• Misconduct

This applies where it is alleged that there is some fault or blame on the part of the employee concerned. Misconduct can include, but will not be limited to, indulging in verbal abuse, persistent poor timekeeping, insubordination, disruptive behaviour or any other act which Swiss Garnier considers to be a breach of the standards of discipline/behaviour required.



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• **Gross Misconduct**

Gross misconduct includes, but is not limited to, the incidents and/or actions indicated below which are not conclusive of all actions that shall be considered as within the scope of 'Major Misconduct' in this Disciplinary Action Policy ("DAP"). The severity of the action will be duly assessed by the DAC and appropriate categorization of action would occur there-in which may map an action as either Minor, Medium or Major severity and may in-turn be added to this list of Major Misconduct detailed below, as addendums to the current policy: -

- Failure to work in accordance with prescribed Company guidelines, policies, procedures and Code of Conduct.
- Sexual harassment at the workplace (which will be dealt as per the Sexual Harassment Policy).
- Breach of confidentiality, prejudicial to the interest of the Company.
- Consumption of drugs or alcohol during office hours/premises.
- Breach of IT policy/ procedures like Password sharing, Unauthorized sharing of private confidential or proprietary data, including customer data, with external parties (except as required by law, regulations or on the instructions of a regulatory authority).
- Unauthorized possession of Company's property/assets.
- Storing or accessing or sharing the illicit content on the organization's assets, such as desktop/laptop (within or outside the organization).
- Breach of Security Procedures.
- Physical assault, Violence or Intimidation at the workplace.
- Display of unprofessional behavior, dishonesty, insubordination, indiscipline and misbehavior with seniors or colleagues.
- Moral turpitude (including non-adherence to the norms of acceptable interaction and behavior in office or outside office).
- Frequent absence from work /Absconding from work/services for a period of 7 consecutive working days without valid reason, notification or authorization/approval.
- False declaration of qualifications or professional registration or concealing/ omitting critical information as part of Background verification report;
- Tampering and manipulating official documents or serious omission of facts.
- Falsification of records (for example, information relating to employment, expense claims etc.)
- Malfeasance, fraud or other financial irregularities perpetrates while in employment of the Company.
- Misappropriation, Misuse or willful damage to the property or reputation of the Company.



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- Bribing or attempting to bribe another individual, or personally taking or knowingly allowing another person to take bribe.
- Striking work or inciting/abetting others to strike from doing work.
- Victimization of other employees.
- Conduct prejudicial to the best interests of the Company.
- Non-compliance/violation of laws, regulations, guidelines and procedures.
- Damage or apprehended damage to the company's reputation.
- Any other acts/ incidents that may amount to a serious criminal offence under law and/or is prejudicial to the best interests of the Company.

7. Severity categorization

• Minor Severity Incidents

An incident shall be categorized as 'Minor Severity' if it is ascertained that it has occurred unintentionally and that such action(s) was unusual and outside the scope of normal business practices and that it has resulted in a cognizable and negative impact.


Such actions shall, by virtue of their severity attract a corrective response from the designated authority, who would aim to address the severity of such negative actions to the concerned employee in a way that he/she understands the damage caused by his/her actions and is reasonably punished to curtail a recurrence of such action in the near future.

• Medium Severity Incidents

An incident shall be categorized as 'Medium Severity' if it is ascertained that it has occurred consciously and that such action(s) has resulted in a cognizable and negative impact. Such actions shall by virtue of their severity attract a corrective action from the designated authority, who would aim to exemplify the severity of such negative actions to the concerned employee and the organization in general in a way such that he/she understands the damage caused by his/her actions and is reasonably punished to either curtail the recurrence of such action in the near future, or permanently limit any future opportunity for such action to be repeated by the concerned employee(s).

• Major Severity Incidents

An incident shall be categorized as 'Major Severity' if it is ascertained that it has occurred consciously, and beyond the reasonably accepted scope of business practice, thus resulting in a permanent, objectionable and significant negative impact. Such actions shall by virtue of their severity attract strong corrective action (including termination of employment) from the designated authority, who would aim to exemplify the severity of such negative actions to the concerned employee and to all the members of the organization in general. In addition to disciplinary action that may be initiated by the Company, further legal action may also be initiated by the organization to the extent as prescribed by applicable laws in India.

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The Company shall also reserve the right to initiate civil and criminal proceedings, if required, to ensure safekeeping of the organization's image and reputation.

8. Categorization of incident types

• Issue type -1 – corporate

Any issue which directly violates a regulatory requirement or aspect of compliance such that it puts the Company into legal and social jeopardy shall map under the 'Corporate Affairs' category. e.g.

- Actions leading to 'Defamation' of the Company's brand image
- Misappropriation of Company funds
- Misconduct resulting in negative impact to Company's image
- Acts resulting in Legal proceedings

• Issue type -2 – Business

- Any issue which directly or indirectly contravenes with the normal business pattern and/ or
- course of action such that it puts a temporary or permanent stoppage to the work flow in a
- business unit or business enabling unit and/ or results in a cause which requires to be normalized
- by corrective action so as to make good impact to business delivery or reporting. e.g.
- Policy and Process non- adherence
- Fraud, Cash Funding and Misappropriation
- Document forgery

Any other acts/ incidents which may amount to a criminal offence under Indian Penal Code. Unauthorized disclosure of information which is confidential in nature and includes information pertaining or relating to the Company, its business, customers, employees or administration.

• Issue type - 3 – Employees conduct

Any issue which directly or indirectly relates to an employee causing cognizable negative impact or hurt to another employee either physically or psychologically by actions or words which are not within the meaning of acceptable work behaviour as prescribed by the organization. e.g.

- Indecent office demeanour
- Verbal Abuse
- Physical Assault
- Suppression and/ or misreporting of facts, figures and information
- Coercion



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- Any other acts/ incidents which may amount to a criminal offence under Indian Penal Code.
- Non-reporting of malpractices despite having knowledge of same.
- Violation of Information Technology, Code of Conduct and/ or Separation policy.

9. Composition and Quorum of Disciplinary Action Committee

DAC shall consist of certain senior representatives from different functional areas in the organization. However, if a complaint is lodged with the DAC against one of its members, such member against whom the complaint has been registered will be removed from the DAC. In such cases the management shall identify another senior management member as a replacement.

10. Investigation

- At every instance of disciplinary misconduct, the procedure stated below has to be followed.
- When informed of a case of disciplinary misconduct, the disciplinary proceedings shall be initiated by the disciplinary committee or an ad-hoc disciplinary committee.

An independent investigating officer (or an authorised person having no interest in the matter), shall be appointed/authorised by the DAC. Officer or the person will, where appropriate, investigate the facts and collate all the evidence as soon as reasonably practicable.

The officer or person engaged in an investigation should keep an open mind and should not judge the issues until all of the facts have been ascertained.

The officer or person investigating the matter may briefly record the conversation over email and obtain acceptance confirmation from the witnesses.

The Company will endeavour to gather all the evidence and interview relevant witnesses.


No decisions will be taken until the investigation and the disciplinary procedure has been completed.

The employee will not normally have the right to legal representation/ hearing at the investigation stage. In exceptional circumstances involving gross misconduct, a modified procedure may apply with the approval of the management.

When dealing with information from witnesses, who wish to provide such evidence in confidence, it will still be preferable to obtain a written statement or through any other electronic means (Video Recording/E-mail) of communication. Alternately, the official investigating the matter may briefly record the conversation over email and obtain acceptance confirmation from the witnesses.

Where possible those individuals interviewed will be assured of anonymity and discretion at all stages of the investigation. Further, all the individuals involved in the disciplinary process are required to ensure that confidentiality is maintained throughout the disciplinary action process.

Publishing/ communicating or in any other manner making known to the public, press or media or to any other person who is not authorized to receive, any information in relation to the process, the identity of the employees involved, the investigation and disciplinary proceedings, recommendations of the DAC, is strictly prohibited and appropriate action shall be taken against the defaulting employee.

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11. Disciplinary Enquiry

Once it has been determined basis a preliminary inquiry that the alleged act committed by an employee necessitates a disciplinary inquiry, the investigating officer shall notify the concerned employee that a disciplinary inquiry is to be conducted in order to enquire into the alleged misconduct. No disciplinary action shall be taken for an act of misconduct unless it is preceded by a disciplinary inquiry and disciplinary proceedings in accordance with the DAP.

• Manner of Disciplinary Proceedings

The disciplinary proceedings shall be conducted in a professional and constructive way and with utmost confidentiality and shall involve the following steps:

- Investigation of the misconduct by the investigating officer including conducting interviews of the relevant persons and inspection of the necessary documents and records.
- Investigating Officer or DAC may assign investigation to any appropriate department in the organization or any external agency, if it involves certain expertise / specialized services, depending on severity of a case.
- If the outcome of the investigation reveals sufficient evidence in relation to the misconduct, the investigation officer shall prepare a charge sheet clearly setting forth the findings of the investigation and the nature of charges against the concerned employee. Such charge sheet is to be submitted with the HR within [10] working days.
- The charge sheet along with the findings of the investigation shall be sent to the concerned employee along with a show cause notice providing the employee with the opportunity to provide a written response defending his/ her case within a reasonable time frame. A copy of the charge sheet and the findings of the investigation shall also be sent to the DAC. However, where there is confession from the employee at any stage of investigation Show cause need not be issued.
- Following receipt of the charge sheet, investigation findings and response from the concerned employee, the DAC shall hold a hearing in accordance with the principles of natural justice. The employee will be entitled to inspect the documents and records produced as evidence and cross examine the witnesses, if any.
- In the event that the employee fails to attend the hearing despite reminders or does not reasonably cooperate in the investigation with a view to delay the process, the DAC will be entitled to base its decision basis the response submitted by the employee and the information available at hand.
- After the hearing, the DAC shall prepare a report along with its recommended action based on the findings of investigation and submissions made before the DAC at the hearing and send the same to the HR department for taking necessary action.



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- The DAC may take any of the actions depending on the findings of the investigation report, submission of the employee and other facts and circumstances submitted: (i) No Action; (ii) Counselling; (iii) Verbal Warning; (iv) Written Warning; (v) Demotion; or (vi) Termination from employment; (vii) Performance Pay Deduction or any suitable action (defined in Annexure-I).
- Upon receiving the report of the DAC, the HR department will issue a closure letter to the employee as soon as possible informing such employee of the decision of the DAC and reasons for the same.
- The disciplinary proceedings should be completed within [90] days once it has been determined that the act of misconduct necessitates a disciplinary action. The period of [90] days may only be extended by the DAC for cogent reasons.

• Employee rights

At each stage of the disciplinary procedure, the employee shall have the right:

- To be informed of the complaint against them and to be given the opportunity to present their case and call witnesses to support their case, as appropriate.
- To investigate the facts as may be appropriate before taking action under the formal parts of this procedure.
- To be advised of their interviewer, in the event that they are called for a formal interview.
- To be given the reason for any penalty imposed, in writing.

• Disciplinary Action Staircase

The below table is indicative and does not set out an exhaustive list of incidents and the approach that the Company may adopt to deal with each type of incident. Depending upon the severity of the incident, the management may deviate from the approach stipulated in this table.

Issue Type	Type of Misconduct	Severity and Disciplinary Actions (Indicative)		
		Minor	Medium	Major/Critical
Corporate Issues	<ul style="list-style-type: none"> • Decision Making beyond the level of authority. • Actions leading to ‘Defamation’ of the Company’s brand image. • Impersonation • Misconduct resulting in negative impact to Company’s image (Bribery). • Misappropriation of Company funds & acts resulting to Legal proceedings. 	<ul style="list-style-type: none"> • No Action • Counselling • Verbal Warning 	<ul style="list-style-type: none"> • Written warning • Suspension • Performance Pay Deduction • Transfer • Demotion 	<ul style="list-style-type: none"> • Termination with or without legal proceedings.



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<p>Business Issues</p>	<ul style="list-style-type: none"> • Decision Making beyond the level of authority • Non- Adherence to Business Policy and Process • Involvement in unauthorized disclosure of information which is confidential in nature and includes information pertaining or relating to the Company, its business, customers, employees or administration. • Involvement in Document & Signature Forgery, any other acts/ incidents which may amount to a criminal offence. 	<ul style="list-style-type: none"> • No Action • Counselling • Verbal Warning 	<ul style="list-style-type: none"> • Written warning • Performance Pay Deduction • Transfer • Demotion • Suspension 	<ul style="list-style-type: none"> • Termination with or without legal proceedings.
<p>Employee Conduct</p>	<ul style="list-style-type: none"> • Decision Making beyond the level of authority, reporting of inflated cost/expenditure, issuing /submission of incorrect receipts/bills/invoices/claims. • Involvement in Suppression of any information and or misreporting/misrepresentation of facts, figures and information, Coercion, any other acts/ incidents which may amount to a criminal offence. • Involvement in Indecent office demeanour, Verbal Abuse, Unparliamentary language, Nonreporting of malpractices despite having knowledge of same. • Involvement in misbehaviour with office colleagues/business partners/ Service providers/Vendors. • Violation of Hiring Process • Violation of Information Technology • Involvement in Physical Assault or Damage to company property or Indecent office demeanour. • Entering office/factory under the influence of Alcohol/drugs. 	<ul style="list-style-type: none"> • No Action • Counselling • Verbal Warning 	<ul style="list-style-type: none"> • Written warning • Performance Pay Deduction • Transfer • Demotion • Suspension 	<ul style="list-style-type: none"> • Termination with or without legal proceedings.



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- **Record Maintenance**

Individual files of employees against whom disciplinary proceedings (both physical & electronic records) have been initiated/concluded have to be preserved for a period of 5 years from the last date of their employment. In case of any litigation initiated by or against employee, all employment records shall be maintained for an indefinite period i.e., till conclusion of litigation, as may be confirmed by inhouse Legal department.

- **Communication**

The employees will also be made aware of the procedures involved in conducting disciplinary proceedings so as to provide a transparent, fair and firm treatment in handling acts of misconduct.

- **Review**

The policy will be reviewed whenever the amendment is required in response to circumstances, organizational change or relevant changes in law or guidance.

	Prepared by	Reviewed by	Approved by
Name	Pitchaikkannu R	Shiva Shankar K	Dhrruv Vishnu Deivandran
Designation	Senior Manager – HR & Admin	General Manager – HR & Admin	Director
Signature	