

Policy Title	INTEGRITY AND WHISTLE BLOWER POLICY		
Policy Effective Date	January 18, 2006	Date of Last Revision	April 01, 2015
Post Revision Policy Effective Date	April 01, 2016	Policy Version No.	1.3
Policy Revision Authority	Executive Committee & Head HR		

1.0 Objective

- 1.1 The object of the Integrity Policy (hereinafter referred to as this “Policy”) is to:
 - I. Enable a person who observes an unethical practice (whether or not violation of law), to approach the Integrity Committee (as defined herein) or Audit Committee.
 - II. Govern reporting and investigation of allegations of suspected unethical activities.
- 1.2 Employees of the Company are encouraged to use guidance provided by this Policy for reporting all allegations of suspected Unethical/ Non-Compliant Activities. In all instances, the Company retains the prerogative to determine when circumstances warrant an investigation in conformity with this Policy and applicable laws and regulations and the appropriate investigation process to be employed.
- 1.3 The Policy does not release the participants from their duty of confidentiality in the course of their work.

2.0 Scope of the Policy

This Policy covers Syngene (hereinafter referred to as “Company”), its affiliates and applies to the following

- 2.1 Company’s employees: This policy applies to all the employees of the company.
- 2.2 Subsidiaries and other controlled affiliates: Subsidiaries and other controlled affiliates of the Company must adopt and follow corresponding policies. A controlled affiliate is a subsidiary or other entity in which the Company owns, directly or indirectly, equal to or more than 50 (fifty) percent of the voting rights, or in which the power to control the entity is possessed by or on behalf of the Company.
- 2.3 Directors on the board of Company.

3.0 Definitions

- 3.1 **“Investigating Committee”** shall have the meaning ascribed to it in paragraph [6.3] of this Policy.
- 3.2 **“Participants”** shall have the meaning ascribed to it in paragraph [8.1] of this Policy.
- 3.3 **“Subject”** is a person or a group of persons who is focus of investigative fact finding either by virtue of an allegation made by a Whistleblower or evidence gathered during the course of an investigation which is a result of a Whistleblower reporting an unethical/non-compliant action.

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- 3.4 **“Unethical/Non-Compliant Activities”** shall mean activities that are unethical in nature or are in conflict with the Company’s Code of Conduct.
- 3.5 **“Whistleblower”** shall mean any person or entity making a disclosure of any unethical activity that they have observed. Whistleblower shall include employees, contractors, contractor’s employees, clients, vendors, exchange students, internal or external auditors, law enforcement/regulatory agencies, directors or other third parties.
- 3.6 **“Integrity Committee”** shall have the meaning ascribed to it in paragraph [5] of this Policy.
- 3.7 **“Audit Committee”** shall have the meaning ascribed to it in paragraph [5] of this Policy.

4.0 Coverage of this Policy

- 4.1 The Policy covers malpractices, compliance violations and events which have taken place/suspected to take place involving:
- I. Abuse of authority
 - II. Wilful negligence causing substantial and specific danger to public health and safety
 - III. Manipulation of the company data /records.
 - IV. Financial irregularities, including fraud, or suspected fraud.
 - V. Criminal offences.
 - VI. Pilfering of confidential / propriety information.
 - VII. Deliberate violation of law / regulation.
 - VIII. Misuse/misappropriation of company funds / assets.
 - IX. Breach of Employees Code of Conduct or Rules.
 - X. Employee genuine concerns or grievances.
 - XI. Any other unethical, biased, favoured, imprudent activities leading to the above.
- 4.2 This Policy should not be used for raising malicious or unfounded allegations of Unethical/Non-Compliant Activities, against employer/colleagues/directors

5.0 The Integrity Committee

- 5.1 **Constitution of Integrity Committee:** The Integrity committee will comprise of CEO, COO, CFO and Head of HR who would delegate the investigation to relevant stakeholders within or outside the organization. The Integrity Committee shall independently assess the concerns raised by the Whistleblower. The Integrity Committee shall appoint one of its members as the Chairperson who shall preside over the meetings.
- 5.2 **Constitution of Investigation Committee:** The Integrity Committee/ shall form a committee (the “Investigation Committee”) which shall consist of members nominated by the Integrity Committee to conduct the actual investigation of un-ethical / non-compliant activity raised by Whistleblower. The size of the Investigation Committee will be decided by the Integrity Committee. A minimum of 2 members would be required to investigate the matter. It is hereby clarified that the members of the Investigation Committee may choose to hire a third party for such investigation.
- 5.3 **Constitution of Audit Committee:** Shall be the Audit Committee of the Company.

5.4 Process of investigation of the Integrity Committee:

- I. The Integrity Committee will determine whether the concern or complaint actually pertains to an Unethical/Non-Compliant Activity.
- II. If initial enquiry by the Integrity Committee indicates that the complaint of Unethical/Non-Compliant Activity has no basis, or it is not a matter to be pursued under this Policy, it may be dismissed at this stage and the decision shall be documented.
- III. Where initial enquires indicate that further investigation is necessary, this will be carried through by the Investigation Committee nominated by the Integrity Committee. The investigation would be conducted in a fair manner, as a neutral fact-finding process and without presumption of guilt. A written report of the findings would be made by the Integrity Committee
- IV. In the event that Whistleblower complaints against a member of the Integrity Committee, that member and his/her relatives shall be excluded from the Integrity Committee for the duration of the investigation and until a verdict is reached by the Integrity Committee such a member shall be treated and shall have same rights as a Subject, under this Policy.
- V. Depending on the seriousness of the matter, the Integrity Committee may refer the matter to the Audit Committee with the proposed disciplinary action/counter measure. The Audit Committee may decide the matter as it deems fit. In such cases, Integrity Committee shall ensure direct access for Whistleblower to the Chairperson of the Audit Committee.

5.5 Responsibilities of Integrity Committee:

- I. The Integrity Committee will review the findings of the Investigation Committee and will initial appropriate corrective action.
- II. The Integrity Committee will be responsible for ensuring that the investigation process is fair and transparent.
- III. The Integrity Committee will provide sufficient and fair opportunity to the Subject to prove/justify his/her stand and case, including personal hearing as may be required, and shall ensure complete fairness in the process of investigation.
- IV. Where the Integrity Committee is unable to address/ reject the complaint within stipulated period of 15 days from the date of receipt of complaint, it shall refer the matter to the Audit Committee. In such cases, Integrity Committee shall ensure direct access for Whistleblower to the Chairperson of the Audit Committee.

6.0 Process of Reporting Allegations of Unethical / Non- Compliant Activities

- 6.1 A Whistleblower may report allegations of the suspected Unethical/Non-Compliant Activities. Knowledge or suspicion of Unethical/Non-Compliant Activities may originate from the employees, contractors, clients, vendors, internal or external auditors, law enforcement/regulatory agencies, directors or third parties.
- 6.2 Reports of allegations of suspected Unethical/Non-Compliant Activities are to be made in writing, as provided in Annexure A, so as to assure a clear understanding of the issues. Such

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reports shall be factual rather than speculative and must contain as much specific information as possible to allow for proper assessment of the nature, extent and urgency of preliminary investigative procedures.

- 6.3 The information given by the Whistleblower must be genuine and must be given with adequate supporting data/proof, wherever possible.
- 6.4 An Unethical/Non-Compliant Activity can be reported within 3 days of the Whistleblower first having gained knowledge or having suspected an Unethical/Non-Compliant Activity through any one of the following:
- I. **Written Complaint:** A written, signed complaint may be personally handed over or posted to any of the members of the Integrity Committee. No anonymous complaints will be entertained.
 - II. **Email Complaint:** A complaint can be sent to any of the members of the Integrity Committee at the email addresses so intimated to the employees by the Company from time to time. Emails should be sent to id_integrity@syngeneintl.com.
 - III. **Reporting to members other than the Integrity Committee members:** A written report can also be handed over to the Whistleblower's immediate supervisors (in case there is no personal conflict of interest) or to any other official in the Company whom the Whistleblower can expect to have the responsibility to review the alleged unethical/non-compliant Activity. In such case the official approached by the Whistleblower shall forward the scanned copy of the complaint to the Integrity Committee within 3 days of the original complaint being received. Emails should be sent to integrity.committee@syngeneintl.com.
 - IV. In the event of a complaint involving any of the Integrity Committee members, the same can be sent to CMD. In the event the complaint involves any of the Integrity Committee members and/or CMD, the whistleblower can send a written complaint addressed to Chairperson of Audit Committee at Syngene International Limited, Biocon Park, Plot# 2&3, Jigani Link Road, Bangalore -560099.

7.0 Rights and Responsibilities of a Subject

- 7.1 Subjects are to be informed of the allegations at the onset of a formal investigation by the Investigation Committee and shall have opportunities to be heard during investigation.
- 7.2 The identity of the Subject shall be maintained in confidence to the extent possible given the legitimate needs of the law and fairness in investigation.
- 7.3 Unless there are compelling reasons to the contrary, Subjects shall be given the opportunity to respond to material points of evidence contained in the report presented by the Investigation Committee.
- 7.4 Subjects have a right to be informed of the outcome of the investigation.
- 7.5 Subjects have a responsibility not to interfere with the investigation and to adhere to admonitions from the Investigation Committee in this regard. Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coached or intimidated by the Subject, in any manner.

8.0 Conduct of Investigation Participants

- 8.1 All employees who are interviewed, asked to provide information or otherwise participate in the Investigation ("Participants") have a duty to fully cooperate with the Investigation Committee.
- 8.2 Participants should refrain from discussing or disclosing the investigation or their testimony with anyone not connected to the investigation. In no case should the Participant with the Subject the nature of evidence requested or provided or testimony given to the Investigation Committee unless agreed to by the Investigation committee.
- 8.3 Requests for confidentiality by Participant will be honoured to the extent possible within the legitimate needs of law and investigation.

9.0 Whistleblower Protection

- 9.1 No unfair treatment will be meted out to a Whistleblower by virtue of his/her having reported an Unethical/Non-Compliant Activity under this Policy. The company, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistleblower.
- 9.2 If any Whistleblower feels that he/she is experiencing any kind of retaliation, victimization or discrimination in nature of intimidation, pressure to withdraw the complaint or threats for reporting, testifying or otherwise participating in the investigation proceedings, he/she should report the matter to the Integrity committee.
- 9.3 As with complaints of Unethical/Non-Compliant Activities, such actions of retaliation, victimization or discrimination too will be treated as misconduct and upon notification and the Integrity Committee will immediately take appropriate action to prevent/rectify the retaliation, including, pending inquiry, temporarily suspended the perpetrator of any such alleged acts of retaliation or victimization from his/her employment until the completion of investigation of such retaliation, victimization or discrimination.
- 9.4 Retaliation, victimization or discrimination in the nature of intimidation, pressure to withdraw complaint or threats of reporting, testifying or otherwise participating in the investigation proceedings, will be treated as seriously, as an alleged case of Unethical/Non-Compliant Activity and will apply even if the original complaint is not proven and may result in the termination of the employment of perpetrator of such an act of retaliation/victimization/intimidation.
- 9.5 The Company will take steps to minimize difficulties, which the Whistleblower may experience as a result of making the Unethical/Non-Compliant Activities. Thus if the Whistleblower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Whistleblower to receive advice about procedure etc.
- 9.6 The identity of the Whistleblower shall be kept confidential under the highest degree of confidentiality.
- 9.7 A Participant assisting in the said investigation or furnishing evidence shall also be protected to the same extent as the Whistleblower and are also entitled to the same degree of protection from retaliation for having participated in an investigation.

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9.8 It is hereby clarified that if at any time the investigation reveals that the Whistleblower was somehow involved in the reported Unethical/Non-Compliant Activity, the Whistleblower shall not be immune from being proceeded against with the same degree as the reported perpetrator of the Unethical/Non-Compliant Activity.

10.0 Secrecy/ Confidentiality

10.1 The Whistleblower, the Subject, the members of the Integrity Committee, the Participant and everyone involved in the process shall:

- I. Maintain complete confidentiality/secrecy of the matter
- II. Not discuss the matter in any informal/social gatherings/meetings
- III. Discuss only to the extent or with the persons required for the purpose of completing the process and investigations
- IV. Not keep the papers unattended anywhere at any
- V. Keep the electronic mails/files under password

10.2 If anyone is found not complying with the above, he/she shall be held liable for such disciplinary action as is considered fit by the Company.

11.0 Reporting & Retention of Document

11.1 The Integrity Committee must submit a report to the Audit Committee on a regular basis about all complaints referred to them together with the results of investigation, if any.

11.2 The related documents need to be preserved for a minimum of 3 years from the date of final reporting.

12.0 Prevention of misuse of the policy

12.1 While it will be ensured that genuine Whistleblower are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.

12.2 Protection under this Policy would not mean protection from disciplinary action arising out of false or bogus allegations made by a Whistleblower knowing it to be false or reported with a mala fide intention.

12.3 Whistleblower, who makes any complaints which have subsequently found to be mala fide, frivolous or malicious shall be liable to be prosecuted under Company's Code of Conduct. This policy is not intended to cover complaints that are purely personal in nature and which arise outside the Company and has no impact on Company's operations.

12.4 In the event that a complaint made in good faith (in the sole discretion of the Integrity Committee) is subsequently found to be untrue, no action would be initiated against the Whistleblower.

- 12.5 The complaints of Unethical-Non-Compliant Activities made by the Whistleblower must be genuine with adequate supporting proof. The information provided by the Whistleblower should be on the basis of first-hand experience of the Whistleblower. It should not be based on any secondary source such as grapevine or any other form of informal communication.
- 12.6 If the Whistleblower chooses to disclose his/her identity to the Integrity Committee, the authenticity of the Whistleblower identity should be established before considering the case for the purpose of investigation.
- 12.7 In case of anonymous disclosure, the Integrity Committee shall examine the possible intention and genuineness of the disclosure in advance before going ahead with the investigation. In case they suspect that the complaint was made with mala-fide intentions or was frivolous in nature, they can decide to drop the case with reasons recorded in writing.

13.0 Amendment

Integrity Committee has the right to amend or modify this Policy in whole or in part (non-critical changes), and has the right to recommend amendment or modification of this policy in whole or part (critical changes) to Audit Committee for approval.

Annexure 1

Protected Disclosure Form

For Employees of the Company

Name of Whistleblower	Designation
Department/ Division	Job Class/ Grade
Location	Date of Joining
Contact Number	Email

Correspondence Address

Name of Investigation Subject _____

Designation _____

Department/Division _____

Job Class/ Grade _____

Location _____

In case of Multiple Subjects:

Name of 2nd Investigation Subject _____

Designation _____

Department/Division _____

Job Class/ Grade _____

Location _____

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Name of 3rd Investigation Subject _____
Designation _____
Department/Division _____
Job Class/ Grade _____
Location _____

Nature of "Code of Conduct" Violation:

Sequence of events (please provide Date/ Time/ Place):

Source of Information:

Role of Subject(s):

Other Individuals involved:

Perceived Outcomes of the Violation:

Any other Information that you may like to provide:

List of Attachments:

- 1.
- 2.
- 3.