


HR Policies- Process- Procedures			
	Anti-bribery & Anti-corruption Policy	Policy No.	LL/HR/022
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1.0 Purpose

The Company is committed to the prevention, deterrence, and detection of fraud, bribery, and all forms of corrupt business practices, adhering to a zero-tolerance approach to bribery and corruption. This policy outlines the principles that govern compliance with applicable Anti-Bribery and Anti-Corruption laws. We ensure that our actions and policies not only comply with legal requirements but also align with the principles of integrity and transparency. The Company is committed to adhering to anti-bribery and anti-corruption laws in all the jurisdictions where we operate. This policy strictly prohibits employees and affiliated individuals from offering or accepting bribes, in any form—whether monetary or otherwise.

2.0 Scope and Applicability

This policy applies across the Laurus Labs group to all individuals working at every level and grade including management and non-management staff, directors, employees (permanent, fixed term, or temporary), consultants, contractors, casual workers, agency staff, agents, and any other person associated with the Company or its subsidiaries. Business partners acting for or on behalf of the Company (including agents, intermediaries, distributors, consultants and subcontractors) must comply with this policy when acting on behalf of Laurus Labs.

Where local laws, regulations or industry standards are more stringent than this policy, the stricter requirement prevails.

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3.0 Risks and/or consequences of non-compliance

Violating relevant anti-corruption laws can result in criminal penalties, substantial fines, imprisonment and significant reputational damage to the Company. Employees found in breach of applicable laws or this policy may face disciplinary action up to and including immediate termination of employment and may be subject to criminal prosecution where applicable.

4.0 Policy Framework

4.1. Bribe, Facilitation Payments or Kickbacks

Laurus Labs strictly prohibits all forms of bribery and corruption, whether involving Government officials, private sector individuals, or companies, and regardless of whether the actions are direct or indirect. Laurus Labs is committed to conducting its business in full compliance with the law and upholding the highest ethical standards. We expect all individuals and entities associated with Laurus Labs to act with integrity in all business dealings, irrespective of any local customs or practices that may undermine ethical conduct.

- **Bribery of Government Officials**

Employees must not offer, promise, give, authorize, solicit or accept any financial or other benefit to or from a Government Official (GO) to influence the performance of official duties, obtain or retain business, secure an improper advantage, or influence a government official's decision-making. This prohibition applies whether the conduct occurs directly or indirectly (including via third parties).

- **Commercial Bribery**

Employees must not offer, give, solicit or accept bribes or kickbacks in commercial transactions with private parties. Any improper payment, benefit or advantage intended to influence a commercial decision is prohibited.

- **Facilitation Payments**

Facilitation or "expediting" payments made to secure or accelerate routine, non-discretionary governmental actions (e.g., processing permits or licenses) are prohibited in all circumstances.

4.2. Government Officials (GO) and Potentially Influencing Government Officials (PIGO)

All interactions, payments, gifts or benefits involving Government Officials must be transparent, lawful, accurately recorded and fully documented. Where an individual qualifies as a Politically Influencing Government Official (PIGO) or Politically Exposed Person (PEP), additional due diligence, approvals and controls will be required before engagement.

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- **Identification and Approvals for PIGOs**

If a PIGO is identified, the matter must be escalated to Compliance for additional evaluation and approval prior to any engagement. Additional supporting data and due diligence may be required where a PIGO has authority to influence procurement, formulary inclusion, public purchasing or other government decisions affecting the Company's products or services.

- **Providing Items of Value to Government Officials**

- **Gifts, Meals, Travel, and Entertainment:**

Providing gifts, meals, travel or entertainment in exchange for any improper favor or benefit is strictly prohibited to Government Officials and commercial partners. Cash and cash equivalents (including gift cards, vouchers, checks, traveler's checks, loans and shares) are not permitted under any circumstances. Any permitted gifts or hospitality to Government Officials must be pre-approved, documented and comply with applicable law.

- **Donations:**

Donations made with the intent to improperly influence a Government Official or obtain an undue advantage are prohibited. Donations to government agencies may be permissible only as part of legitimate charitable initiatives and require appropriate approval and documentation.

- **Political Contributions:**

Political contributions intended to improperly influence Government Officials are prohibited. Political contributions may only be made in compliance with applicable law (for example, the Companies Act, 2013 where applicable) and with prior Board approval.

4.3. Third Party Management

Laurus Labs prohibits the use of third parties (agents, consultants, distributors, representatives, subcontractors or intermediaries) to channel improper payments or to circumvent this policy. All third party relationships must be governed by appropriate controls:

- Risk-based due diligence must be completed prior to engagement and periodically thereafter where appropriate.
- Contracts with third parties must contain anti-bribery and anti-corruption clauses, including representations, warranties and termination rights for breach.
- Payments to third parties (commissions, fees, reimbursements) must be reasonable and commensurate with services provided, properly authorized, supported by documentation and accurately recorded in the Company's books and records.
- Cash payments are not permitted without prior written authorization from senior

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management.

4.4. Conflict of Interest

A conflict of interest arises where an employee's personal interests could improperly influence, or be perceived to influence, the proper performance of their duties. Employees must avoid situations where private interests conflict with the Company's interests. Any actual or potential conflict must be disclosed in writing to the employee's line manager and recorded in the Company's conflict-of-interest register. Disclosures will be treated confidentially and handled in accordance with Company policy.

4.5. Gifts and Entertainment

Laurus Labs discourages employees from accepting gifts except for those of minimal commercial value (for example, diaries, calendars, small, branded items, candy boxes or small quantities of sweets). Gifts must never be cash or cash equivalents. If a gift is received, it must be reported to the immediate supervisor and submitted to the Compliance team for proper handling.

Employees interacting with suppliers must maintain objectivity and must not accept personal benefits that could compromise, or appear to compromise, their impartial assessment. Gifts and hospitality must never be used to influence business decisions.

Principles for gifts and hospitality:

- The gift or hospitality must be genuine, reasonable and part of normal business practice.
- It must comply with applicable anti-corruption laws and Company policy.
- It should not place either party in an embarrassing position or create an obligation.
- All gifts and hospitality must be fully documented, supported by original receipts and accurately recorded in the Company's financial records.
- Gifts or hospitality must not be provided during tenders, price negotiations or approval processes.

Where gifts or hospitality fall outside these norms, employees must report and seek guidance from their manager or the Compliance team.

4.6. Training and Communication

All employees must be informed and trained on this policy:

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- All new joiners must complete ABAC policy training during onboarding and confirm their understanding.
- Targeted training will be provided to employees identified by the Compliance team or Ethics Committee as higher risk (for example, government-facing roles, procurement, finance and accounting, client-facing positions and senior management).
- Periodic confirmations will be obtained from key personnel regarding their compliance with the ABAC policy.
- Communication methods will include induction training, periodic refresher training, web portals, posters and targeted communications.
- Where third parties perform high-risk activities on behalf of the Company, Laurus Labs will require appropriate ABAC training, contractual commitments and monitoring.

4.7. Reporting Violations

Any violation of this Policy by any employee/other stakeholders shall be viewed seriously by the Company. Any employee can report any incident or event of violation of this Policy to Head of HR Department of the Company and Head of HR Department will take suitable action and report the same to the Management.

Company hereby assure the employees that the information of the employee who reports any incident of violation of this policy shall be kept strictly confidential.

5.0 Breach Handling and Investigation Procedures

5.1. Purpose and scope

This section sets out the framework for receiving, assessing, investigating and remediating suspected ABAC breaches.

Intake and preliminary assessment

- All reports of suspected ABAC violations will be recorded and acknowledged.
- The Compliance function (or a designated Ethics/Compliance Committee) will perform a prompt preliminary assessment to determine whether a full investigation is warranted.

5.2. Investigation

- Where a full investigation is warranted, the Company will conduct a fair, independent and proportionate investigation. The investigation may be conducted by Compliance, an independent internal investigator, or an external investigator appointed by the Company.
- Investigations will gather and preserve relevant evidence, interview witnesses, and document findings.

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- Confidentiality will be maintained to protect the integrity of the investigation and privacy of individuals, subject to legal obligations.

5.3. Decision and remediation

- Investigation findings and recommended actions will be reviewed and approved by the appropriate authority (for example, Head of Compliance, Ethics Committee or Executive Management) in accordance with the Company's governance framework.
- Where violations are confirmed, corrective actions will be applied promptly. These may include disciplinary measures, contractual termination, remedial training, process changes or restitution.
- Where required by law or regulation, the Company will report incidents to relevant authorities.

5.4. Recordkeeping

All reports, assessments, investigation records, conclusions and remediation actions will be retained in accordance with Company record retention policies and applicable laws.

6.0 Corrective and Disciplinary Actions

6.1. Principles

- Disciplinary measures will be applied consistently and proportionately and in accordance with applicable employment laws and internal disciplinary procedures.
- Measures may range from remedial training and written warnings to suspension, termination of employment and referral for criminal prosecution where appropriate.

6.2. Governance of sanctions

Decisions on disciplinary measures will be made by designated authorities within the Company (for example, Head of HR in consultation with Compliance and Executive Management) and, where necessary, escalated to the Board.

6.3. Financial Controls and Recordkeeping

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All transactions must be accurately recorded in Laurus Labs' books and records and supported by original documentation. Financial controls must ensure payments are authorized, legitimate and consistent with contracted services. Any omission, misclassification or deliberate falsification of records to conceal improper payments is strictly prohibited and will result in disciplinary and legal action.

6.4. Monitoring, Review and Continuous Improvement

- This ABAC policy and related procedures will be reviewed periodically and updated to reflect changes in law, regulation and business risk.
- The Compliance function will maintain monitoring programs and audits to assess the effectiveness of ABAC controls and training.
- Findings from monitoring, audits and investigations will be used to strengthen controls, policies and training.

6.5. Implementation and Contacts

- The Head of Compliance (or designated compliance owner) is responsible for day-to-day implementation, oversight and interpretation of this policy.
- Questions, reports and requests for guidance should be directed to wbed@lauruslabs.com or to the Compliance team through internal channels.

6.6. Definitions

- **Bribe:** Anything of value given or received to influence the actions of an official or other person to obtain an improper advantage.
- **Government Official (GO):** Any person who holds a legislative, administrative or judicial position of any level of government, employees of government agencies, officials of public international organizations, candidates for public office and employees of government-owned or controlled enterprises.
- **PIGO:** Politically Influencing Government Official—an official who can influence decisions relating to procurement, formulary inclusion, public purchasing or other actions that materially affect the Company.
- **Facilitation payments:** Small payments to secure or expedite routine governmental actions.

7.0 Policy Endorsement and Approval

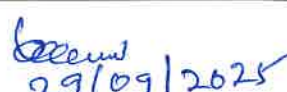
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This policy has been approved and is endorsed by the Laurus Labs Board of Directors and Executive Management and is mandatory across all Group entities. The Board and Executive Management are responsible for setting the tone at the top and ensuring adequate resources for implementation.

Policy Update Responsibility: HR

Revision History	Date of Effective
First Issue	29.09.2025

Approved by:

C. Narasimha Rao	Executive Vice President -HR	 29/09/2025
Name	Designation	Signature