Human Resources		
Anti-Bribery and Anti-Corruption Policy		
Policy No.	Policy No.	Policy No.
COHANCE/HR/115	01	01.09.2025

1. Objective

This policy outlines Cohance Lifesciences' zero-tolerance stance on bribery and corruption and defines the responsibilities of all employees in upholding this commitment.
It also serves as a guidance tool to help employees identify, prevent, and respond to bribery-related issues.

2. Policy statement

2.1 Cohance Lifesciences is committed to conducting business in an ethical and honest manner and is committed to implementing and enforcing systems that ensure bribery is prevented. Cohance Lifesciences has zero-tolerance for bribery and corrupt activities. We are committed to acting professionally, fairly, and with integrity in all business dealings and relationships, wherever in the country we operate.

2.2 Cohance Lifesciences will constantly uphold all laws relating to anti-bribery and corruption in all the jurisdictions in which we operate. We are bound by the laws of the land in regards to our conduct both at home and abroad.

2.3 Cohance Lifesciences recognises that bribery and corruption are punishable by up to ten years of imprisonment and a fine. If our company is discovered to have taken part in corrupt activities, we may be subjected to a fine/penalty, be excluded from tendering for public contracts, and face serious damage to our reputation. It is with this in mind that we commit to preventing bribery and corruption in our business and take our legal responsibilities seriously.

3. Applicability

3.1 This anti-bribery policy applies to all employees (whether temporary, fixed-term, or permanent), consultants, contractors, trainees, seconded staff, home workers, casual workers, agency staff, volunteers, interns, agents, sponsors, or any other person or persons associated with us (including third parties), or any of our subsidiaries or their employees, no matter where they are located (within or outside the Country). The policy also applies to Officers, Trustees, Board, and/or Committee members at any level.

3.2 In the context of this policy, third-party refers to any individual or organisation our company meets and works with. It refers to actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies – this includes their advisors, representatives and officials, politicians, and public parties.

3.3 Any arrangements our company makes with a third party is subject to clear contractual terms, including specific provisions that require the third party to comply with minimum standards and procedures relating to anti-bribery and corruption.

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Sr. Manager – HR	Vice President – HR	CHRO

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4. What is and what is NOT acceptable

This section of the policy refers to 4 areas:

4.1 Gifts and hospitality.
4.2 Facilitation payments.
4.3 Political contributions.
4.4 Charitable contributions.

4.1 Gifts and hospitality

Cohance Lifesciences accepts normal and appropriate gestures of hospitality and goodwill (whether given to/received from third parties) so long as the giving or receiving of gifts meets the following requirements:

4.1.1 Are not intended to influence business decisions or gain undue advantage
4.1.2 Do not imply an expectation of return favors
4.1.3 Comply with local laws and are given in the company's name
4.1.4 Exclude cash or cash equivalents
4.1.5 Gifts or gestures must be reasonable in value, not exceeding ₹1,000, and appropriate in timing and context (e.g., festive occasions or project completion).
4.1.6 Are openly exchanged and not targeted to influence key individuals
4.1.7 Are not offered to or accepted from government officials without prior compliance approval

4.2 Facilitation Payments and Gifts

4.2.1 In culturally sensitive situations where refusing a gift may cause offense, it may be accepted but must be reported to the Compliance Manager for review.
4.2.2 Gift-giving norms vary across regions and cultures; therefore, what is acceptable may differ.
4.2.3 As a best practice, all gifts—especially from suppliers—should be disclosed to the Compliance Manager.
4.2.4 Always consider the intent behind a gift. If unsure, seek guidance.

4.3 Prohibited Payments

4.3.1 Facilitation payments (small unofficial payments to expedite routine government actions) and kickbacks (payments in exchange for business favors) are strictly prohibited.
4.3.2 If refusal of such a payment poses a personal safety risk:

- Keep the amount minimal.
- Request a receipt with details.
- Document the incident.
- Report it to your line manager immediately.

4.4 Political Contributions

Cohance Lifesciences does not make donations—monetary or in-kind—to political parties or candidates, as this could be perceived as an attempt to gain undue business advantage.

4.5 Charitable Contributions

Cohance Lifesciences supports charitable giving—whether through time, services, or financial donations—and commits to disclosing all such contributions. Employees must ensure donations are not used to disguise bribery. All contributions must be legal, ethical, and approved by the Compliance Manager.

5. Employee Responsibilities

5.1 Employees must read, understand, and comply with this policy and any related anti-bribery training.
5.2 Everyone is responsible for preventing, detecting, and reporting bribery or corruption and must avoid any actions that could breach this policy.
5.3 Any suspected or actual bribery must be reported to the Compliance Manager immediately.
5.4 Breaches of this policy may lead to disciplinary action, including dismissal, and termination of contracts where applicable.

6. No Retaliation Policy

6.1 Cohance Lifesciences strictly prohibits retaliation against any employee or third-party representative who refuses to engage in bribery or reports concerns in good faith. We are committed to fostering a culture of openness and integrity.
6.2 Anyone raising concerns or reporting misconduct must not face dismissal, disciplinary action, threats, or any other negative treatment. If you believe you've experienced retaliation, employees should report it per local policies, and third-party representatives should notify their Cohance Lifesciences contact immediately.
6.3 Cohance Lifesciences will familiarise all employees with its whistle blowing procedures so employees can vocalise their concerns swiftly and confidentially.
6.4 You must tell your compliance manager as soon as possible if you are offered a bribe by anyone, if you are asked to make one, if you suspect that you may be bribed or asked to make a bribe in the near future, or if you have reason to believe that you are a victim of another corrupt activity.
6.5 Cohance Lifesciences understands that refusing to engage in bribery or reporting concerns may feel risky. We fully support individuals who raise concerns in good faith under this policy, even if the concern turns out to be mistaken.
6.6 Cohance Lifesciences will ensure that no one suffers any detrimental treatment as a result of refusing to accept or offer a bribe or other corrupt activities or because they reported a concern relating to potential act(s) of bribery or corruption.

6.7 Detrimental treatment refers to dismissal, disciplinary action, treats, or unfavourable treatment in relation to the concern the individual raised.

6.8 If you have reason to believe you've been subjected to unjust treatment as a result of a concern or refusal to accept a bribe, you should inform your line manager or the compliance manager immediately.

7. Training and communication

Cohance Lifesciences's anti-bribery and corruption policy, along with its zero-tolerance stance, will be clearly communicated to all suppliers, contractors, business partners, and third parties at the outset of any business relationship, and reinforced as necessary throughout the engagement.

8. Monitoring and reviewing

8.1 Cohance Lifesciences's compliance manager is responsible for monitoring the effectiveness of this policy and will review the implementation of it on a regular basis. They will assess its suitability, adequacy, and effectiveness.

8.2 Internal control systems and procedures designed to prevent bribery and corruption are subject to regular audits to ensure that they are effective in practice.

8.3 Any need for improvements will be applied as soon as possible. Employees are encouraged to offer their feedback on this policy if they have any suggestions for how it may be improved. Feedback of this nature should be addressed to the compliance manager.

8.4 This policy does not form part of an employee's contract of employment and Cohance Lifesciences

9. Company Rights

The Company reserves the right to modify or withdraw this policy, in whole or in part, at any time without prior notice. This policy does not create an employment contract, nor does it guarantee benefits or continued employment. Amendments may be made whenever necessary.

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