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**SUN PHARMACEUTICAL INDUSTRIES LIMITED**

**GLOBAL WHISTLE BLOWER POLICY**

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**Version 8.0**

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	<b>Policy Name: Global Whistle Blower Policy</b>		<b>Effective Date</b>	<b>01-Feb-26</b>

## Overview:

All concerns are handled confidentially, investigated impartially, and safeguarded by our strict no-retaliation commitment. Oversight rests with the Board's Audit Committee; day-to-day administration is managed by the Global Internal Audit Head, Global Investigation Head, and designated teams. The Policy encourages early reporting and timely resolution, reflecting Sunology's pillars: Humility (listening), Integrity (doing what's right), Passion (acting early), and Innovation (learning and improving).

The Code requires compliance with laws, rules, and regulations worldwide and establishes a **Global Whistle Blower Policy** and a duty to report violations.

This Policy is designed to:

- Protect ethics and compliance globally across all Sun Pharma operations.
- Promote early, good-faith reporting of concerns under the code or applicable law, rule, or regulation.
- Ensure confidential, impartial investigations with timely resolution & a commitment to non-retaliation.
- Embed Sunology, in how we listen, act, and continuously improve.


At Sun Pharma, we don't just make medicines; we make a promise. This Policy helps us keep that promise.

## Version Control:

Version No.	Description	Date of Approval	Date of Commencement	Next Review Date
8.0	Adoption of revised and updated Global Whistle Blower Policy	30-Jan-26	01-Feb-26	31-Jan-29


## Prepared By, Reviewed by and Approved By:

Prepared By		Reviewed By		Approved By
Mr. Anuj Choudhary	Mr. Anoop Deshpande	Mr. Tejash Shah	Ms. Jayashree Satagopan	Mr. Gautam Doshi
Lead - Global Investigation	Compliance Officer & Company Secretary	VP & Head - Global Internal Audit	EVP & Group Global CFO	Chairman of Audit Committee
Adopted By Board of Directors on <b>31-Jan-26</b>				

	<b>Issued By:</b>	<b>Corporate Secretarial &amp; Global Internal Audit</b>	<b>Version Number</b>	<b>8.0</b>
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## Table of Contents

A. Global Whistle Blower Policy.....	3
1. Statement, Purpose and Objectives of Policy.....	3
2. Scope, Applicability and Coverage of the Policy .....	3
3. Reporting of Concerns.....	4
3.1 What to Report?.....	4
3.2 How to Report – Our two-tiered approach .....	4
3.3 Specialised Reporting Channel.....	4
3.4 Important Notes on Reporting of a Concern:.....	4
3.5 Which Concerns will not be investigated.....	5
4. Audit Committee Reporting.....	5
5. Our Commitment.....	5
5.1 Fair Process of Investigation.....	5
5.2 Our Zero Tolerance Stance on Retaliation / Non-Retaliation.....	5
5.3 Our Pledge of Confidentiality.....	6
5.4 Timelines.....	6
5.5 Documentation and Record-Keeping.....	6
6. Policy Governance and Administration .....	6
6.1 Policy Awareness and Training .....	6
6.2 Access to Information and Employee Consent for Investigative Purposes.....	6
6.3 Breaches of this Policy and Disciplinary Action .....	7
6.4 No Expectation of Privacy in Company Systems.....	7
6.5 Relationship with Other Policies.....	7
6.6 Policy Amendment and Supremacy.....	7

	Issued By:	Corporate Secretarial & Global Internal Audit	Version Number	8.0
	Policy Name: Global Whistle Blower Policy		Effective Date	01-Feb-26

## A. Global Whistle Blower Policy

### 1. Statement, Purpose and Objectives of Policy

At Sun Pharmaceutical Industries Limited (“Sun Pharma”), our purpose is clear: Reaching People and Touching Lives Globally as a Leading Provider of Valued Medicines. We believe that speaking up protects patients, colleagues, and our reputation. This Policy enables not only the employees and directors, but also the business partners, and other stakeholders to report, in good faith, suspected misconduct, including breaches of the Global Code of Conduct (“Code”) and any applicable laws, rules, or regulations in any jurisdiction, recognising that regulatory requirements evolve continually.

Sun Pharma’s Whistle-blower Policy (hereinafter referred to as “Policy”) empowers all stakeholders, including employees and third parties, to raise genuine concerns through a secure and confidential platform. It supports compliance with international laws by enabling early risk identification and reinforces the Company's **Zero-Tolerance approach** toward misconduct and retaliation.

This policy is designed to ensure **impartial investigations** and cultivate a culture of integrity. It enhances concern management procedures by adopting a two-tiered approach: an internal speak-up channel for initial reporting, and an escalation path to the Audit Committee for concerns that are not resolved to the individual's satisfaction or concerns pertaining to higher management and/ or directors.

The key objectives of this Policy include:

- **Fostering a Secure Environment:** Creating a safe, transparent culture that assures non-retaliation and fair treatment for all who raise concerns.
- **Safeguarding the Company:** Protecting Sun Pharma’s people, reputation, and regulatory standing by proactively addressing ethical risks.
- **Ensuring Effective Resolution:** Driving the prompt detection, investigation, and resolution of misconduct in line with our Zero Tolerance stance.


### 2. Scope, Applicability and Coverage of the Policy

The policy applies globally to all Sun Pharma companies, subsidiaries (including step-down subsidiaries), and controlled joint ventures (hereinafter being referred to as “Company”). It comprehensively covers all associated individuals, including current and former employees (permanent, temporary, contractual or any other category), officers, and directors. The policy also extends to external stakeholders, including healthcare professionals and Organisations (such as clinics and hospitals), as well as various business partners, including vendors, distributors, their affiliated entities, customers, and patients.

It excludes disclosures related to U.S. FDA violations concerning Legacy Ranbaxy Facilities, which are governed by a separate policy.

The concerns received are broadly categorised into seven broad concern categories, which includes:

1. Ethics, Compliance & Integrity (ECI): Covering bribery, conflicts, insider trading, anti-trust, etc.
2. India Business Operations (IBO): Covering false reporting and other non-financial field matters.
3. Workplace (HR): Covering discrimination, behaviour or harassment (but not POSH), violence, etc.
4. Sexual Harassment (POSH): Unwelcome conduct of sexual nature.
5. Privacy & Data Protection (PDP): Data breaches, misuse of information.
6. Product Quality and Manufacturing (PQM): Product quality, data integrity, etc.
7. Others (OTH): For any other residual category other than above 06.

	Issued By:	Corporate Secretarial & Global Internal Audit	Version Number	8.0
	Policy Name: Global Whistle Blower Policy		Effective Date	01-Feb-26

### 3. Reporting of Concerns

#### 3.1 What to Report?

We encourage you to report any concern involving a reasonable belief that our Global Code of Conduct, a company policy, or the law has been violated. Your vigilance helps us uphold our commitment to integrity. Concerns are typically related to the six core categories as mentioned in section 2 above.

This policy is not intended for personal grievances, which should be addressed through standard HR channels.

#### 3.2 How to Report – Our two-tiered approach

Our reporting process is designed to be accessible, secure, and responsive. We offer a two-tiered structure for raising concerns, ensuring that all employees have a clear and confidential path to report issues.

Tier 1: Internal Speak Up Channels (For Most Concerns)	Tier 2: Direct Escalation to the Ombudsperson (For Escalation and Concerns Involving Senior Management / a Board Member)
<b>Email to Investigations:</b> <a href="mailto:SpeakUp@sunpharma.com">SpeakUp@sunpharma.com</a> <b>Web Portal:</b> <a href="https://sunpharma.whistlesentinel.com/org/sunpharma">https://sunpharma.whistlesentinel.com/org/sunpharma</a> <b>Direct Reach Out:</b> Considering our Open-Door Mindset, we promote direct reach out to <b>Lead Global Investigations or Global Internal Audit - Head</b> (by email, letter or in person) at the below Address: Sun House, Plot No. 201 B/1, Western Express Highway, Goregaon (E), Mumbai - 400 063, Maharashtra, India.	<b>Email the Ombudsperson:</b> Send all possible details to <a href="mailto:OmbudsmanSPIL@sunpharma.com">OmbudsmanSPIL@sunpharma.com</a> <b>Write to the Ombudsperson:</b> Address: Sun House, Plot No. 201 B/1, Western Express Highway, Goregaon (E), Mumbai - 400 063, Maharashtra, India

#### 3.3 Specialised Reporting Channel

*For concerns related specifically to Products, Safety or Adverse Events, please use the dedicated global channel to ensure they are handled by the appropriate pharmacovigilance experts:*

- Product Quality - <https://sunpharma.com/product-quality-complaint-form/>
- Safety, or Adverse Events - <https://sunpharma.com/adverse-event-reporting/>

*Anonymous reporting is possible. Providing your name and contact details can expedite the fact-finding process; confidentiality will be protected on a need-to-know basis. If you choose anonymity, please monitor your portal case for follow-up questions so the investigation can proceed.*

#### 3.4 Important Notes on Reporting of a Concern:

*To enable a reliable assessment, a Whistle Blower (Complainant) must at a minimum, provide Alleged person(s)/subject of the concern*

- Location/ business unit involved
- Complete description of the concern
- When it occurred (dates and timeline)
- Basic supporting evidence (e.g., documents, emails, messages, photos, transaction IDs, screenshots, system logs, names of witnesses, or other verifiable facts)
- Contact details or, if anonymous, the portal report number to enable follow-up

	Issued By:	Corporate Secretarial & Global Internal Audit	Version Number	8.0
	Policy Name: Global Whistle Blower Policy		Effective Date	01-Feb-26

*Reports lacking the minimum information may be closed after reasonable attempts to obtain clarification, consistent with Section 3.5. For anonymous submissions, using the secure web portal is strongly recommended to facilitate two-way communication while maintaining anonymity.*

### 3.5 Which Concerns will not be investigated

Normally, in all instances, the cases will be investigated. However, in certain select cases, the concerns won't be investigated, such as:

- Where the details are insufficient to identify the alleged / subject of the investigation, for whom the concern is potentially raised.
- Where the concern has inadequate or no details in relation to the allegations levied on a particular individual or a group of individuals.

In these scenarios, three attempts to contact the complainant will be made over three-day intervals (if possible). If the complainant is non-responsive, uncooperative, fails to provide additional details, or if contact cannot be established, the concern will be closed. The closure documentation will record the contact attempts, a detailed note on the ambiguity, and evidence of the attempts made.

For scenarios not covered in the above two instances, a written approval, along with documented justification, must be obtained from the

- N-1/Core Management Team (CMT): Tier 1-level concerns;
- Audit Committee Chairman: Tier 2-level concerns.

This written approval, along with justification, will enable the closure of any case without the need for further investigation.

## 4. Audit Committee Reporting

Matters reported or escalated under Tier 2 shall be reported to the Audit Committee on a quarterly basis. However, to ensure the Committee's oversight is focused on the significant matters, the following will not be reported:

- Concerns closed in accordance with Section 3.5 due to insufficient information and a non-responsive whistle-blower or complainant.
- Personal grievances (e.g., disputes over performance reviews, compensation, salary slips, relieving letters, promotions, etc.) that are appropriately routed to and managed by Human Resources.
- Allegations in relation to third parties such as Business Partners, HCPs, HCOs, Customers, etc.
- General inquiries or Clarifications raised via email or via "Ask a Question" submissions on Whistle Sentinel that do not allege a violation of the Global Code of Conduct or policy or law.
- Allegations determined to be minor, non-systemic, and lacking any significant financial, legal, or reputational implications.

## 5. Our Commitment

### 5.1 Fair Process of Investigation

All investigations will be conducted impartially, providing a fair opportunity for all parties, including the Subject, to be heard.

### 5.2 Our Zero Tolerance Stance on Retaliation / Non-Retaliation

Sun Pharma strictly prohibits retaliation against anyone who reports concerns in good faith or participates in investigations. Individuals making protected disclosures are fully safeguarded from adverse actions and

	Issued By:	Corporate Secretarial & Global Internal Audit	Version Number	8.0
	Policy Name: Global Whistle Blower Policy		Effective Date	01-Feb-26

should report any suspected retaliation immediately. Such allegations are treated as serious violations. Good-faith reporting is protected, while malicious misuse of the policy may lead to disciplinary action

### 5.3 Our Pledge of Confidentiality

We are committed to protecting confidentiality and will safeguard the identities of whistle blowers, subjects, and witnesses to the extent possible. Information is shared only on a need-to-know basis. While legal or investigative requirements may limit complete confidentiality, the same protections apply to anonymous reports, and we remain committed to preserving the reporter's anonymity throughout the process.

### 5.4 Timelines

Investigations will be completed within 90 days wherever feasible. Reporters will receive confirmation of receipt and, subject to confidentiality, a summary of the outcome.

### 5.5 Documentation and Record-Keeping

All reports, investigation proceedings, findings, and outcomes will be documented in a secure and confidential case management system. This practice ensures a consistent, auditable, and compliant process, with records maintained in accordance with all legal and internal data retention requirements.

## 6. Policy Governance and Administration

The below are the other important aspects of the policy:

### 6.1 Policy Awareness and Training

We are committed to ensuring this Policy is understood and accessible to everyone at Sun Pharma and its affiliates. Our goal is to foster a global culture where speaking up is encouraged and valued.

**Accessibility:** This Policy is publicly available to all stakeholders on the external Sun Pharma website and our internal intranet portal.

**Training and Onboarding:** All new hires are trained on this Policy during their onboarding. All employees must then complete a mandatory refresher course annually. Furthermore, specialised, role-based training is provided for managers, investigators, and employees in high-risk functions to ensure they can effectively manage and respond to concerns.

**Continuous Awareness:** We reinforce our speak-up culture through regular awareness campaigns, including digital communications, interactive sessions, and events such as our annual "Fraud Awareness Week", "Ethics Week", "Governance Week", and "Compliance Officer Day," to keep the principles of this Policy top-of-mind.

### 6.2 Access to Information and Employee Consent for Investigative Purposes

In order to discharge its legal, regulatory, and governance obligations, and to enforce its **Zero-Tolerance** stance on misconduct, the Company shall have the unfettered right to access, review, preserve, and process information relevant to any investigation undertaken pursuant to this Policy.

- To safeguard the integrity, security, and appropriate use of Company resources, the Company may review information created, stored, or shared using its systems at any time. This includes data, documents, communications, and records related to Company business, regardless of the device or platform used. Such reviews may be conducted without prior notice and are intended to protect our people, our data, and our business.

	Issued By:	Corporate Secretarial & Global Internal Audit	Version Number	8.0
	Policy Name: Global Whistle Blower Policy		Effective Date	01-Feb-26

- This applies to all investigations involving potential violations of the Global Code of Conduct, Company policies, laws, regulations, fraud, misconduct, retaliation, harassment, privacy breaches, or matters escalated to the Investigations Office, the Ombudsperson, or the Audit Committee.
- By working with the Company and using Company systems, individuals provide ongoing consent for the Company to access and review business-related information when required. This consent forms part of the terms of employment and engagement.
- Only authorised Company functions may access information for legitimate business needs, including investigations and monitoring of activities. Such access is limited to Global Internal Audit's Global Investigations, Legal, and, where required, the Audit Committee, and is carried out strictly on a need-to-know basis.
- Individuals must not delete, alter, or obstruct any information subject to investigation or legal hold. Non-compliance may result in disciplinary action, including termination, and potential legal liability.

### 6.3 Breaches of this Policy and Disciplinary Action

Maintaining the integrity of our speak-up program is paramount. Any violation of this Policy is a serious offense that undermines trust and will be subject to disciplinary action.

Policy breaches include, but are not limited to:

- **Retaliation** against anyone involved in the reporting or investigation process.
- **Interference** with an investigation, such as obstructing the process or tampering with evidence.
- **Malicious Reporting**, which is the deliberate submission of false or misleading information.
- **Breach of Confidentiality** by disclosing the identity of a reporter or sensitive investigation details without authorisation.
- **Non-Cooperation** with investigators during an official inquiry/interview under this policy.

Any **Substantiated breach** will result in appropriate disciplinary measures, commensurate with the severity of the violation. Actions may range from written warnings to termination of employment or contract and may include legal proceedings.

### 6.4 No Expectation of Privacy in Company Systems

Employees acknowledge that Company systems, devices, communications, and networks are provided solely for legitimate business use. The Company retains full rights of access and review. Employees shall have no expectation of privacy in any information stored, transmitted, or processed on such systems, subject to applicable law.

### 6.5 Relationship with Other Policies

This Policy operates alongside and supports other key company policies. For a complete understanding of your rights and obligations, it should be read in conjunction with:

- Global Code of Conduct (GCOC)
- Relevant Human Resources Policies

### 6.6 Policy Amendment and Supremacy

- **Right to Amend:** Sun Pharma may amend this Policy anytime to ensure effectiveness and legal compliance.
- **Approval:** Amendments are maintained by the Corporate Secretarial team and take effect only after Board or its committee approval.
- **Supremacy of the Policy:** This Policy overrides all prior whistle blower policies and is the sole governing document for Sun Pharma and all its subsidiaries (including step-down subsidiaries), and controlled joint ventures, in India or globally.