



Corporate Social Responsibility Policy

ALLERGAN HEALTHCARE INDIA PRIVATE LIMITED

Version No	1.5
Authorized by	CSR Committee

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1. Preamble:

Any business is part of a dynamically symbiotic ecosystem, which sustains it and needs sustenance in turn. The true and full measure of growth, success and progress therefore lies beyond financials or conventional economic indices. It is best reflected in the difference that business and industry make to the lives of people. At Allergan, we believe in taking our Corporate Social Responsibilities (“CSR”) seriously and are committed to give back to society recognizing fully well how much we owe it and to make our planet a better place for future generations. We actively look for opportunities to help and support the needy and the underserved in various areas such as malnutrition, promoting education, promoting healthcare, promoting gender equality, ensuring environmental sustainability, culture, sports and such similar areas. These initiatives are independent of the normal conduct of our business. Programs, projects and activities (collectively “CSR Programs”) carried out in this regard are the subject matter of this Policy.

2. Objective:

The objective of this Policy is to operate Company’s business in an economically, socially & environmentally sustainable manner, while recognizing the interests of all its stakeholders and other objects of the Company alongside taking up CSR Programs, directly or indirectly, that benefit the communities and society at large, in enhancing the quality of life & economic well-being of the local populace.

3. Definitions:

“Act”: means the Companies Act 2013.

“Rules”: means The Companies (Corporate Social Responsibility Policy) Rules, 2014.

“Corporate Social Responsibility CSR”: CSR means the activities undertaken by a Company in pursuance of its statutory obligation laid down in section 135 of the Act in accordance with the provisions contained in these rules, but shall not include the following, namely:-

- (i) activities undertaken in pursuance of normal course of business of the company:

Provided that any company engaged in research and development activity of new vaccine, drugs and medical devices in their normal course of business may undertake research and development activity of new vaccine, drugs and medical devices related to COVID-19 for financial years 2020-21, 2021-22, 2022-23 subject to the conditions that-

- (a) such research and development activities shall be carried out in collaboration with any of the institutes or organisations mentioned in item (ix) of Schedule VII to the Act;

- (b) details of such activity shall be disclosed separately in the Annual report on CSR included in the Board’s Report;

- (ii) any activity undertaken by the company outside India except for training of Indian sports personnel representing any State or Union territory at national level or India at international level;
- (iii) contribution of any amount directly or indirectly to any political party under section 182 of the Act;
- (iv) activities benefitting employees of the company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019);
- (v) activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services;
- (vi) activities carried out for fulfilment of any other statutory obligations under any law in force in India.

CSR Policy: "CSR Policy" means a statement containing the approach and direction given by the board of a company, taking into account the recommendations of its CSR Committee, and includes guiding principles for selection, implementation and monitoring of activities as well as formulation of the annual action plan;

Ongoing Project: Ongoing project means a multi-year project undertaken by a Company in fulfilment of its CSR obligation having timelines not exceeding three years excluding the financial year in which it was commenced, and shall include such project that was initially not approved as a multi-year project but whose duration has been extended beyond one year by the board based on reasonable justification;

4. **Focus Areas:**

CSR Programs at Allergan shall direct towards achieving one or more of the following:

- (a) To eradicate hunger, poverty and malnutrition, promoting health care and sanitation [including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation] and making available safe drinking water.
- (b) To promote education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.
- (c) To promote gender equality, empowering women, supporting day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.
- (d) To ensure environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintain quality of soil, air and water [including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.]
- (e) To protect national heritage, art and culture including restoration of buildings and

sites of historical importance and works of art, setting up public libraries, promotion and development of traditional arts and handicrafts.

- (f) To promote measures for the benefit of armed forces veterans, war widows and their dependents [Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows];
- (g) To train to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports.
- (h) To contribute to Prime Minister's National Relief Fund [or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund)] or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women.
- (i) To contribute or fund to technology incubators located with academic institutions which are approved by Central Government.
- (j) (A) To contribute Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and
(B) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defense Research and Development Organisation (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).
- (k) To promote rural development projects.
- (l) To develop slum areas.
- (m) To promote such other activities towards betterment of the society as the CSR Committee may think fit.
- (n) To contribute to/promote such other activities as may be notified in Schedule VII to the Companies Act by Central Government, from time to time.

4. **Exclusions**

The CSR Programs of the Company will not include:

- (a) Contribution directly or indirectly to any political party or any religious groups.
- (b) Programs or Activities that benefit only the employees of the Company.
- (c) Activities undertaken in pursuance of normal course of business of the company:
- (d) Any activity undertaken by the company outside India except for training of Indian sports personnel representing any State or Union territory at national level or India at international level;

- (e) activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services;
 - (f) activities carried out for fulfilment of any other statutory obligations under any law in force in India.
5. **Administrative overheads** i.e. the expenses incurred by the Company for 'general management and administration' of Corporate Social Responsibility functions in the Company excluding the expenses directly incurred for the designing, implementation, monitoring, and evaluation of a particular Corporate Social Responsibility project or programmes shall not exceed 5% of the total CSR expenditure for the financial year.

6. **CSR Committee**

Composition:

The CSR Committee shall consist of following Directors:

- Mr. Ramachandran Suresh, Director
- Mr. Mohan Raghavan Nair, Director

The above composition of the CSR Committee can be changed at any time by passing resolution in the Board Meeting.

Responsibilities of the CSR Committee:

The CSR Committee will be responsible for the following:

- (a) Formulating and recommending to the Board for its approval the CSR Policy and indicating the activities to be undertaken by the Company within the framework of Schedule VII of the Companies Act, 2013.
- (b) Recommending the amount of expenditure to be incurred on the CSR Programs.
- (c) Monitoring the CSR Programs and reporting to the Board from time to time.

7. **Implementation:**

The CSR Committee may directly implement CSR Programs through the Company personnel or through external implementing agencies such as:

- a) Section 8 Company, Registered Public Trust or a Registered Society registered **u/s 12A & 80G of Income Tax Act, 1961** established by Company either singly or along with any other Company, or
- b) Section 8 Company, Registered Public Trust or a Registered Society registered **u/s 12A & 80G of Income Tax Act, 1961** established by Central or State Government, or
- c) any entity established under an Act of Parliament or a State legislature; or
- d) Section 8 Company, Registered Public Trust or a Registered Society registered **u/s 12A & 80G of Income Tax Act, 1961** with established track record of at least 3 years.

The implementing agencies intending to undertake any CSR activity for the Company, will have to register itself with the Central Government by filing the form CSR-1 electronically with the Registrar.

8. Ongoing projects and unspent CSR amount

“Ongoing Project” means a multi-year project undertaken by the Company in fulfilment of its CSR obligation having timelines not exceeding **three years excluding the financial year** in which it was commenced and includes such project that was initially not approved as a multi-year project but whose duration has been extended beyond one year by the board based on reasonable justification.

Any amount remaining unspent, pursuant to any **ongoing project** (fulfilling the prescribed conditions) undertaken by the Company in pursuance of its Corporate Social Responsibility (CSR) Policy will be transferred by the Company, within a **period of thirty days from the end of the financial year** to a special account to be opened by the Company in that behalf for that financial year in any **scheduled bank to be called the Unspent Corporate Social Responsibility Account**.

The said amount will be spent by the Company in pursuance of its obligation towards the CSR Policy within a period of three financial years from the date of such transfer.

In case of failure, the Company shall transfer the same to a Fund specified in **Schedule VII**, within a period of **thirty days** from the date of completion of the third financial year.

9. FCPA, UKBA and anti-bribery laws

Partners shall comply with all applicable anti-bribery laws, including the U.S. Foreign Corrupt Practices Act of 1977, as amended, (collectively hereinafter the “FCPA”), UK Bribery Act 2010 (hereinafter the “UKBA”) and anti-bribery laws in the countries where the Partners has its principal place of business and where it conducts activities.

Partners warrants and represents to Company that, in carrying out its responsibilities, neither the Partners nor any of its officers, directors, employees, agents or other representatives will pay, offer or promise to pay, or authorize the payment of, any money, or give or promise to give, or authorize the giving of, any services or anything else of value, either directly or through a third party, to any official or employee of any governmental authority or instrumentality, or of a public international organization, or of any agency or subdivision thereof, or to any political party or official thereof or to any candidate for political office corruptly for the purpose of :

- (i) influencing any act or decision of that person in his official capacity, including a decision to fail to perform his official functions with such governmental agency or instrumentality or such public international organization or such political party,
- (ii) inducing such person to use his influence with such governmental agency or instrumentality or such public international organization or such political party to affect or influence any act or decision thereof or

(iii) securing any improper advantage.

10. Documentation and Reporting

All CSR grants must be properly documented and Due Diligence to be performed, evaluated and recommended. All CSR grants should have Request Letter which captures details like date of the event, event details, agenda, donation amount, seal/stamp of the third party/partners. Sanction Letter / Contract executed with partners to have clause pertaining to acceptance of FCPA, UKBA and anti-bribery laws guidelines.

Documents for all completed activities such as activity completion report to be maintained for review and audit purposes.

CSR Lead to prepare QTD/YTD CSR Spend Report giving the details of the Projects and balance funds available for CSR Activities and to be shared with the CSR Committee.

11. Formulation of Annual Action Plan

The CSR Committee shall formulate and recommend to the Board, **an annual action plan** in pursuance of its CSR policy, which shall include the following, namely:-

- a) the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;
- b) the manner of execution of such projects or programmes as specified in sub-rule (1) of rule 4;
- c) the modalities of utilisation of funds and implementation schedules for the projects or programmes;
- d) monitoring and reporting mechanism for the projects or programmes; and
- e) ***details of need and impact assessment, if any, for the projects undertaken by the company.***

Display of CSR activities on its website. - The Board of Directors of the Company shall mandatorily disclose the composition of the CSR Committee, and CSR Policy and Projects approved by the Board on their website, if any, for public access.

The CSR Committee may also implement CSR Programs through Registered Trusts, Registered Society, any entity established under an Act of Parliament or a State Legislature; or Section 8 Companies established by the Company. In such cases, the CSR Committee will specify the CSR Programs which may be undertaken by those Trusts/Foundations/Section 8 companies in accordance with their objects and administrative and accounting processes laid down in the respective Trust Deeds/Charter documents.

12. Governance:

- (a) CSR Committee will receive requests for funding various CSR Programs and will evaluate the same. The CSR Committee will deliberate the proposals along with the evaluation report and approve the same for implementation at its discretion.

- (b) The CSR Committee may further assign the task of implementation of the CSR Program within specified budgets and timeframes to such persons, departments or bodies as it may deem fit.
- (c) The persons/departments/bodies to which the implementation is assigned will carry out such CSR Programs as determined by the CSR Committee within the specified budgets and timeframes and report back to the CSR Committee on the progress thereon at such frequency as the CSR Committee may direct.
- (d) The CSR Committee shall review the implementation of the CSR Programs at regular intervals and issue necessary directions from time to time to ensure orderly and efficient execution of the CSR Programs in accordance with this Policy.
- (e) Periodically, CSR Committee will provide a status update to Board on the progress of implementation of the approved CSR Programs carried out during any given period. The Board shall review such reports and implementation of the programs.
- (f) At the end of every financial year, the CSR Committee will submit its report to the Board.

13. **Allocation to CSR Funds:**

The allocation of fund for the purpose of carrying on the aforesaid activities would be not less than 2% of the average Net Profit made by the Company during immediately preceding three Financial Years.

Any surplus arising out of the CSR activities will not form part of the business profit of the Company and will be ploughed back into the same project or will be transferred to the **Unspent CSR Account** and spent in pursuance of CSR policy and Annual action plan of the company.

The Company may also transfer such surplus amount to a Fund specified in Schedule VII (such as PM Cares Fund, Clean Ganga Fund, Central Armed Police Forces (CAPF) etc.) within a period of six months of the expiry of the financial year.

The CSR amount may be spent by the Company for **creation or acquisition of a capital asset**, which is required to be held by:

- Section 8 company, Trust, Society having charitable objects.
- beneficiaries of the said CSR project, in the form of self-help groups, collectives, entities;
- a public authority.

14. **Amendments**

Amendments to the CSR Policy, if any, shall be considered by the Board of the Company, based on the recommendations of the CSR Committee. This Policy has been made as per the provisions of the Act and the Rules made thereunder ('Applicable law'). Any amendments in the Applicable Law, including any clarifications/ circulars of relevant regulator, if mandatory, shall be read with this Policy such that the Policy shall automatically reflect the contemporaneous Applicable Law at the time of its implementation.

15. **Effective Date:**

This Policy is effective from 31st March 2021. The same has been amended from time to time to comply with the amendments made in this regard in the Companies Act, 2013 and CSR Rules framed thereunder.

16. Contact:

For queries related to CSR Policy, please write to us at IN-CS@allergan.com.