

AUDIT SCOPE DECLARATION

To whomsoever it may concern

Sub: Human Rights Assessments at M/s. Lupin Limited

We at Global Enterprise for Excellence have conducted a continuing assessment (surveillance audit) for already certified sites in relation at 17 locations across India at Lupin and Associated Facilities. The audits were done with the objective of assessing human rights practices, compliance and in general the social impact created by Lupin for all personnel that work for or on behalf of Lupin including its own employees, its contract workers and contractors and its suppliers' workers.

The criteria for the assessments were Lupin's own Human Rights Policy and its implementation, Legal compliance requirements and general best practices as established by international and national agencies and the local labour related governance requirements. The core areas that were covered are based on Universal Declaration of Human Rights (UDHR), ILO guidelines for human rights, UN Sustainable Development Goals (SDG) and other relevant areas. The criteria included the following core areas for evaluation:

- **Leadership:** Top management and site management Involvement in Human Rights right from establishing policy and procedures.
- **Discrimination:** Ensuring no form of discrimination exists in any area of operation.
- **Diversity and Inclusion:** Verifying that Lupin is an equal opportunity employer and is promoting diversity and inclusion across the lifecycle of employment.
- **Forced labour & Human Trafficking:** No form of modern slavery and human trafficking exist.
- **Child Labour:** No child labour and process to remediate in case of any occurrence.
- **Freedom of association & Right to collective bargaining:** Ensuring a healthy partnership with labour associations and a positive dialogue.
- **Fair Wages, Equal Remuneration and Benefits:** Ensuring that legally eligible wages are paid on time, in full and fairly. Where practicable the sites are working towards living wages.
- **Anti-Harassment:** Zero tolerance on all forms of harassment such as gender, hierarchy etc.
- **Environment, Health & Safety:** A safe working environment for all personnel.
- **Community Engagement:** To evaluate how Lupin is creating a social impact and engaging with community for human rights issues.
- **Reporting Concerns:** Accessibility to report any grievances and immediate and appropriate response.
- **Supply Chain Management:** Application of Human Rights principles to the supply chain and evaluating their performance.
- **Non-Retaliation:** An environment that ensures non retaliation for any reported grievance and encourages open culture.



Global Enterprise for Excellence

Integrity & Accountability

The assessments were done independently, in an unbiased manner, based on factual data and random sampling to determine objectively the compliance status. **Group of employees including third-party contract employees, migrant workers, all employees including on roll employees, supervisors, managers, women, interns, apprentices & the extended workforce if any in facility management, security, process and other areas. Extending the principles to suppliers were also part of the evaluation.** Approximately 10% of the site workforce was sampled for one-on-one interviews and chosen also ensuring representation across diversity and inclusion. The assessments lead to a scoring based on a predetermined criteria and an established performance rating and grade (Namely Silver, Gold, Platinum and Titanium) for each site. Each site was given the opportunity to address the non-compliances and the scores were finalised based on valid and demonstrated compliance evidences.

Varun Mathur

(Lead Auditor, Human Rights).

Authorised Signatory