

Standards of Business Conduct

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INTRODUCTION

Our business is focused on making the most meaningful difference to patient health through great sourcing services and medicines. What we do is important, but how we do it is just equally important. At VIGA, we are all responsible for making sure that nothing, including the need to meet targets, direct orders from a senior employee, or pressure from colleagues, ever compromises our commitment to honesty and integrity.

Our values have always formed the basis of our success. They inspire trust and confidence on the part of not only our customers, consumers and patients but also medical community, regulatory agencies and suppliers—all of whom are essential to our success. Even more importantly, these values inspire the trust and confidence of our employees—creating a sense of pride and a desire in each of us to achieve great things at VIGA.

WHO IS THE CODE FOR AND WHAT DOES IT MEAN IN PRACTICE?

Maintaining the trust and confidence of our stakeholders means ensuring that our high level values are translated into consistent and appropriate behavior worldwide. But sometimes it's not clear what exactly does this mean in our day-to-day activities.

This VIGA book illustrates how our values are applied through standards of conduct to full and part-time employees, executive officers, agents, consultants, contract labor or others worldwide, while handling company's matters. Everyone is required to be aware of, and conduct their activities in accordance with this Standards, all supporting policies and applicable codes, and the laws and regulations of the countries in which we work and do business.

Everyone must also be prepared to exercise good judgment and common sense in deciding the right actions to take, because this Standards and our supporting policies cannot cover every situation that may arise. One should ask questions if he/she is unclear about any aspect of this Standards, or if he/she is not sure how to respond to an issue that the Standards does not address.

The following sections of this Standards outline VIGA's core commitments – what they mean and how they should be actively implemented at all levels within the Company.

ACCOUNTABILITY

We are all expected to take ownership of compliance and to perform with integrity. Each of us is responsible for adhering to the values and standards set forth in this Standards, for compliance with relevant company policies. Any failure to comply with this Standards, its supporting policies, or the laws and regulations of the respected countries, will be fully investigated and appropriate action will be taken. This may include re-training, discipline or other corrective action, up to and including termination of employment, depending on the circumstances. Violations of law can also result in imposition of criminal and/or civil fines and other penalties depending on applicable law. One must



also promptly report any known, suspected or observed violations of laws, regulations, this Standards or supporting policies of which he/she becomes aware.

Compliance with this Standards and all supporting policies, together, provide the framework for the application of consistent standards of responsible behavior that will ensure that VIGA continues to be an organization that is valued and respected by society, and for which we are all proud to work.

OUR COMMITMENT

VIGA is committed to compete lawfully and ethically in the marketplace. We will act responsibly in our relationships with our customers, consumers, patients, governments, regulatory entities, business partners, and suppliers. We will provide innovative services and quality products to our customers, and we will be honest and fair in all our business dealings.

TRADING

VIGA is committed to trading in a legal and ethical manner. We believe that customers and society as a whole benefit from fair, free and open markets. Therefore, we compete on the merits of our products and services and do not make agreements with competitors to “fix” prices or to otherwise restrain trade.

Our standards of fair competition are also a matter of law in every country in which we operate, and there are additional legal requirements with which we do comply. We obtain necessary licenses for the export of our products and other items, and we make sure that we are providing accurate, truthful information about our products to Customs authorities.

Our principles of fair competition require that:

- We compete aggressively in every market for every customer. We make no agreements — nor general understandings — with competitors concerning customers, distributors or territories.
- We comply with trade regulations and restrictions approved by recognized national and international authorities.
- We do not enter into agreements with competitors that allocate markets or customers;
- We do not share or exchange price or bid information with competitors. This includes pricing policies, discounts, promotions, royalties, warranties and terms, and conditions of sale
- We do not contact suppliers and customers in a way that unfairly restricts trade or excludes competitors from the marketplace; and
- We do not enter into agreements with others to boycott customers or suppliers.

CONFLICTS OF INTEREST

We have a responsibility to make decisions strictly on the basis of the Company's best interests, without regard to personal concerns. A potential conflict of interest arises when we become involved, directly or indirectly, in outside activities that could impair, or be perceived to impair, our business judgment. Every VIGA employee must avoid situations that present or create the appearance of a potential conflict between private interests and those of the Company and in which his/her loyalty is, or appears to be, divided.

Even the appearance of a conflict can damage your reputation or that of the Company. Many potential conflicts of interest can be resolved in a simple and mutually acceptable way. If one believes he may have a potential conflict of interest, he must discuss the situation with his/her manager. All potential conflict of interest must be disclosed to and approved by your manager.

While there are many situations which may create a potential conflict of interest, the following represent the most common types of conflicts which you may face, as well as specific situations that all employees should avoid:

- Having a personal financial interest in a supplier, customer, competitor or distributor;
- Having a close family member or anyone you treat like a family member, work for a supplier, customer, competitor or distributor;
- Receiving any form of fees, commissions or other form of compensation from any entity with which the Company does business
- Having a personal interest or potential for gain in any Company transactions;
- Having a close family member work at an agency that approves our drugs;
- Hiring an employee/consultant due to their family relationship with government decision makers; and
- Having involvement in any outside business activities that compete with any Company business;

ETHICS

We observe the highest ethical standards in all of our business transactions. In addition to observing all local, state, federal and country laws and regulations, we must uphold our Company's ethical standards, even if they are more demanding than local customs or practices.

ANTITRUST AND COMPETITION LAWS

Antitrust and competition laws protect free enterprise. While these laws are complex and difficult to summarize, at a minimum they prohibit agreements between VIGA and our competitors that affect prices, terms or conditions of sale, or fair competition.

Our principles of fair competition require that:

- We compete aggressively in every market for every customer. We make no agreements — nor general understandings — with competitors concerning customers, distributors or territories.
- We comply with trade regulations and restrictions approved by recognized national and international authorities.
- We do not enter into agreements with competitors that allocate markets or customers;
- We do not share or exchange price or bid information with competitors. This includes pricing policies, discounts, promotions, royalties, warranties and terms and conditions of sale
- We do not contact suppliers and customers in a way that unfairly restricts trade or excludes competitors from the marketplace; and
- We do not enter into agreements with others to boycott customers or suppliers.

PREVENTING BRIBERY AND CORRUPTION

Offering or making payments to obtain favorable treatment, to secure business, or to obtain an improper advantage is a crime in every country in which we do business, whether such payments are in cash or in kind. VIGA has a long-standing policy that prohibits VIGA colleagues from offering, giving, soliciting, accepting or receiving a bribe. We must not offer or give and accept money or anything else of value either as an inducement to make, or as a reward for making, any decision favorable to the interests of VIGA. As well as not offering bribes, we must also not accept them.

However it is acceptable to engage the services of healthcare professionals and organizations, and provide modest and customary meals and gifts, as long as they comply with any local laws and applicable codes and our supporting policies. We make sure all gifts, activities and conduct are of a nature that would not be open to misinterpretation if publicly disclosed. If anyone notices, one should report any suspicion of potentially corrupt behavior.

GIFTS AND HOSPITALITY

GIVING GIFTS

We believe in competing on the merits of our products and services and wish to avoid even the appearance of improper conduct with our clients. The giving of gifts whether in cash or non-cash, including services, to anyone we do business raises serious questions about conflicts of interest . Therefore ,the giving of gifts is prohibited unless it complies with the specific exceptions. We recognize that in certain cultures there may be an occasion when gift-giving is customary and expected. Decisions about these situations are carefully weighed at VIGA.

We interact with wholesalers , distributors and retailers. With respect to these customers, only business-related items of nominal value are permissible. We execute this only if it is complying with local laws, Company policies and relevant industry codes.

RECEIVING GIFTS

The receipt of gifts may be more common in the context of supplier relationships. As a common business courtesy, we may receive occasional gifts, provided that:

- The gift is of nominal value (e.g., pens, note pads, calendars, etc.);
- Doing so is legal; and
- The gift is neither intended nor likely to be perceived by others to improperly influence our business decisions.

PROVIDING MEALS & OTHER HOSPITALITY

We may provide occasional meals or hospitality ,provided that it is:

- In the course of a bona fide business relationship;
- An accompaniment to an educational or business event/function;
- Legal;
- Consistent with applicable industry codes;
- Consistent with Company policies and procedures;
- Not likely to be perceived as an attempt to improperly influence business decisions; and
- Not embarrassing to the Company if it were to receive public scrutiny.

LAWS, REGULATIONS & COMPLIANCES

VIGA is a company with number of routine activities that must comply with hundreds of regulations designed to protect patients and consumers, improve the quality of medicines and help eliminate fraud, around the world. We follows all applicable laws and regulatory requirements governing all aspects of our business. We frequently adopts industry codes or standards that relate to our business. We take compliance issues seriously, investigate and revisit our operational controls.

PHARMACEUTICAL LAWS

VIGA is aware of and comply with the laws and regulations that relate to our business. Some of the examples include those issued by the U.S . Food and Drug Administration, Indian Food and Drug Administration, other state and local laws and regulations, and similar international laws and regulations. We pay strict attention to quality control and comply with the GxPs applicable in particular country.

EXPORT REGULATIONS

We may not export or sell drugs or products without regulatory review. In addition, the drugs or products must meet the legal requirements of the producing country and the countries to which the drugs would be exported. If the local laws and policies are more restrictive than mentioned in VIGA's policies, one is expected to conduct the activities in accordance with the more restrictive local requirements . If the company policy or standard is more restrictive than local law, you must meet the company's requirements unless an exception has been authorized for your geography or functional area.

GLOBAL TRADE COMPLIANCE

We are all responsible for complying with trade control laws, which are complex and may change quickly as governments adjust to new political and security issues. Violations of trade control laws can lead to significant fines and penalties , for both and any individuals involved. Many countries have trade control laws that govern the import, export or transfer of certain controlled products, technology, as well as the performance of certain controlled services.

DATA PROTECTION & CONFIDENTIALITY

The Company encourages people at VIGA to make efficient, effective and secure use of communication tools such as e-mail, Intranet and Internet, voicemail, telephones, photocopiers and fax machines to accomplish business objectives. As part of our strategic commitment to driving operational excellence, everyone at VIGA has responsibility for protecting the Company's electronic systems, communications network and computing resources, as well as for preserving the integrity and confidentiality of Company information.

All company electronic resources must be secured from unauthorized access. We monitor system use by employees, including Internet and e-mail use. Monitoring is conducted for a variety of reasons, including, managing our network, assurance of system security, and verification that employees are complying with Company policy. Subject to local laws and regulations, users do not have any expectation of privacy regarding the contents of any e-mail communications, instant messages, the nature of the user's Internet usage, or any other use by any individual of systems used during the performance of VIGA work.

These communication tools also allow our employees to accomplish personal activities, and such use is generally permitted provided there is no undue cost to the Company or adverse effect on productivity or the work environment.

When performing Company work, we prohibit use of Company-provided electronic resources to view, download, copy, or electronically distribute:

- material that is discriminatory or disparaging of others
- pornographic or sexually oriented materials;
- gambling sites or gambling-related materials;
- material that advocates illegal activity; or
- articles, artwork, photographs, music, files, data, software or other materials or information that are protected by copyright, or otherwise use such copyrighted information in a way that violates copyright laws.

VIGA employees understand that Company computer systems are not meant to send electronic communications that:

- use language that may be obscene, sexually-oriented, derogatory, offensive, threatening, insulting, harassing, slanderous, libelous, or defamatory to recipients;
- promote any commercial enterprise or private business venture other than approved company business;
- include chain letters, or other similar mailings;
- contain content that damages the reputation of VIGA, its products or services, or those of any other company;



- contain content that is implied to be on behalf of the Company and not as a personal opinion or belief;
- contain content that solicits or promotes a religious, charitable, political, or other non-business related cause; or
- engage in any criminal activity.

We stick to our all existing standards and policies regarding communication tools. Violation of Company policy may result in restriction or termination of access to the Company's computer resources and other disciplinary action including termination of employment, as permitted by local law.

EMPLOYEES & WORK ENVIRONMENT

In today's dynamic world, it is the human assets and not the fixed or movable assets that differentiate any organization from its competitors. We, at VIGA, believe our employees are the most valuable asset of our company. VIGA highly values the diversity of skills and abilities that our global workforce brings to our business. We are committed to support and develop all the talent within our organization.

EQUAL EMPLOYMENT OPPORTUNITY

VIGA provides equal employment opportunities and, to the extent permitted by local law, treats applicants and employees without regard to personal characteristics or other characteristics protected by applicable laws. All decisions about recruitment, hiring, compensation, development and promotion are made solely on the basis of a person's ability, experience, behavior, work performance and demonstrated potential in relation to the needs of the job.

HIRING RELATIVES & FRIENDS

We seek to hire employees who can contribute to the Company's success. We hire relatives and friends of current employees and we encourage their referral. However, we do not show favoritism to candidates who are family members or friends of our employees. We hire each candidate based on his or her qualifications for the open position. We are aware of the fact that their referral of family members or friends may get perceived as exercising undue influence on the hiring process. We take appropriate steps to avoid any undue interference with the hiring process .

EMPLOYEE PRIVACY

We respect the privacy and dignity of our fellow employees and safeguard the confidentiality of employee records. The Company collects and retains personal information needed to support functions such as benefits, compensation and payroll, as well as for other purposes as required by law and in accordance with the Company policy. We protect private employee personal information and use it only for legitimate business purposes, in accordance with all relevant laws. This commitment to protecting employee privacy extends beyond the period of employment, and includes information about former employees.

WORK ENVIRONMENT

We encourage open communication by being receptive to the ideas and concerns of others, and we offer and receive feedback constructively. Differences in backgrounds, experiences, perspectives and talents are a fundamental strength of our Company. We treat each individual fairly, and recruit, select, train, promote and pay based on merit, experience and other work-related criteria. The way we treat one another and company guests, observing normal standards of courtesy and consideration when

interacting with other employees and people with whom the company has business dealings, reflects our commitment to respect for people.

ABUSE OF DRUGS & ALCOHOL

Substance abuse can pose serious health and safety hazards in the workplace. At VIGA, we are dedicated to achieving an environment free of substance abuse for the health and well-being of colleagues and for the benefit of the Company. VIGA's formal policy and guidelines are compassionate but firm. The use of illegal drugs and the misuse of alcohol and over-the-counter or prescription drugs is prohibited in the workplace. The workplace includes anywhere that a colleague is conducting VIGA business, regardless of time or location.

DISCRIMINATION OR HARASSMENT

VIGA values a work environment that is free of verbal or physical harassment. All our employees are treated fairly and with respect. In this spirit, we do not tolerate discrimination or harassment of any kind in the workplace. We expect the workplace to be free of unlawful bias, prejudice and discrimination. In addition, we do not tolerate unprofessional behavior, such as the use of inappropriate language or intimidation. We create a work environment where all of our colleagues feel equally valued and welcome. We do not tolerate threats or acts of violence in the workplace. These principles help promote a safe and healthy workplace.

SEXUAL HARASSMENT

Sexual harassment is a form of workplace harassment that affects the dignity of men and women at work. Sexual harassment includes, but is not limited to, demanding sexual considerations in exchange for job benefits, threatening or taking adverse employment actions if sexual favors are not granted, or unwelcome physical contact. If one feels, he/she is being harassed, he/she should inform the offender that the action is unwelcome. If he/she is not comfortable with a direct approach or if it fails to correct the problem, discuss the matter with supervisor or with Human Resources.

WORKPLACE VIOLENCE

We strive to maintain a work environment that respects the dignity, safety and security of all employees, is conducive to good job performance and is free from all types of workplace violence. We do not tolerate violence, threats, threatening and malicious behavior, intimidation or any form of workplace violence from any source. Generally, we define workplace Violence to include intimidating or harassing conduct that has the effect of engendering fear in the recipient and creates an unreasonably hostile or intimidating work environment for the recipient.



ANTI-RETALIATION

Retaliation against any colleague who in good faith seeks advice, raises a concern or reports misconduct is strictly prohibited. The fact that an employee has raised concerns in good faith, or has provided information in an investigation, cannot be a basis for denial of benefits, termination, demotion, suspension, threats, harassment or discrimination. Similarly, employees who work with those who raise concerns can continue to treat them in a courteous and respectful manner and should not engage in behavior that might alienate or intimidate colleagues.

RAISING CONCERNS

We hire employees with sound character and judgment, whom we trust will act responsibly. However, there may be times when we need to raise concerns about behavior that we believe violates the Company's values and standards.

If anyone observes such behavior, he/she has an obligation to discuss it with the appropriate authorities . In many situations, for a VIGA employee, his/her manager or Human Resources is the best first resource. Doing so will provide the Company with the opportunity to address the concern and to correct the problem.

INVESTIGATION OF POSSIBLE MISCONDUCT

The Company takes all allegations of misconduct seriously. We will investigate all reports of alleged misconduct to determine if any law , regulation, policy or procedure may have been violated. The confidentiality is maintained during the ethics reporting and investigation process.

ANONYMITY AND CONFIDENTIALITY

One can provide information anonymously if he/she prefers, and if local laws so permit. In all instances, every effort will be made to ensure that information relating to a reported violation is kept confidential and communicated on a need-to-know basis only.

Anyone who raises a concern about a possible compliance breach in goods faith will be supported by management, and will not be subject to retaliation. Any act or threat of retaliation will itself be considered a serious violation of this Standards.