

## Anti-Bribery & Anti-Corruption Policy

### Document Version History

| Ver. No. | Release Date                | Prepared/ Modified By | Reviewed By  | Approved By | Description/ Change                               | References                                                                             |
|----------|-----------------------------|-----------------------|--------------|-------------|---------------------------------------------------|----------------------------------------------------------------------------------------|
| 1.0      | 1 <sup>st</sup> April, 2023 | Akansha Jain          | Sahil Jain   | Sahil Jain  | Anti-Bribery & Anti-Corruption Policy             | HR Handbook, Company Act 2013, SEBI regulation 2015, Prevention of corruption Act 1988 |
| 2.0      | 1 <sup>st</sup> April, 2026 | Amit Saini            | Akansha Jain | Sahil Jain  | Revision in Anti-Bribery & Anti-Corruption Policy | HR Handbook, Company Act 2013, SEBI regulation 2015, Prevention of corruption Act 1988 |
| 3.0      | 22 <sup>nd</sup> July, 2026 | Amit Saini            | Akansha Jain | Sahil Jain  | Revision in Designated Compliance officer         | HR Handbook, Company Act 2013, SEBI regulation 2015, Prevention of corruption Act 1988 |

### JEENA SIKHO LIFECARE LIMITED

120\* AYURVEDA CLINICS & HOSPITALS | FREEDOM FROM 2D DISEASES & DRUGS

**Registered Office Address:**

SCO-11, Kalgidhar Enclave, Baltana, Zirakpur,  
Punjab-140604, 01762-513185  
CIN NO.: L52601PB2017PLC046545

**Corporate Office Address:**

B-26, Opp. Metro Pillar No. 223, Rohtak Road,  
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Email ID: cs@jeenasikho.com | www.jeenasikho.com

## 1. Purpose

The Company is committed to conducting its business with integrity, honesty, fairness, transparency, and accountability. The purpose of this Anti-Bribery & Anti-Corruption Policy is to prohibit bribery and corruption in all forms and to ensure compliance with applicable laws and ethical business standards.

The Company follows a **zero-tolerance** approach towards bribery, corruption, fraud, kickbacks, facilitation payments, and any unethical practices intended to obtain an improper business advantage.

This Policy establishes principles and procedures for preventing, detecting, reporting, and responding to bribery and corruption.

This Policy is further intended to constitute part of the "adequate procedures" the Company has instituted, in line with the guidelines contemplated under Section 9 of the Prevention of Corruption Act, 1988 (as amended by the Prevention of Corruption (Amendment) Act, 2018), to prevent persons associated with the Company from bribing public servants on its behalf

## 2. Scope

This Policy applies to:

- All Directors
- Independent Directors
- Key Managerial Personnel (KMP)
- Permanent Employees
- Probationary Employees
- Contract Employees
- Consultants
- Advisors
- Interns
- Vendors
- Suppliers
- Contractors
- Business Associates
- Agents
- Channel Partners
- Third Parties acting on behalf of the Company

Compliance with this Policy is mandatory.

## 3. Legal Framework

This Policy has been framed considering the requirements of applicable laws including but not limited to:

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- Companies Act, 2013
- SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- Prevention of Corruption Act, 1988 (as amended)
- Prevention of Money Laundering Act, 2002
- Indian Penal Code / Bharatiya Nyaya Sanhita, as applicable
- Central Vigilance Commission Guidelines (where applicable)
- Applicable labour laws
- Other applicable anti-corruption laws governing Company operations

Where the Company has overseas operations, offices, subsidiaries or engages third parties abroad, this Policy shall be read together with, and personnel shall additionally comply with, applicable extraterritorial anti-bribery laws of those jurisdictions.

## 4. Policy Statement

The Company prohibits:

- Giving bribes
- Receiving bribes
- Offering anything of value to obtain business advantage
- Accepting improper benefits
- Paying kickbacks
- Facilitation payments
- Secret commissions
- Extortion
- Commercial bribery
- Any act that could improperly influence business decisions

No employee shall directly or indirectly engage in bribery or corruption.

## 5. Definitions

### 5.1 Bribery

Offering, promising, giving, requesting, receiving, or accepting any financial or other advantage to improperly influence a business decision or official act.

### 5.2 Corruption

Misuse of entrusted authority or position for private gain.

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## 5.3 Public Official

Includes:

- Government employees
- Public sector employees
- Regulatory authorities
- Local government officials
- Tax authorities
- Police
- Licensing authorities
- Government hospitals
- Judiciary officials
- Any person acting in an official public capacity

## 5.4 Anything of Value

Includes but is not limited to:

- Cash
- Gifts
- Gift Cards
- Travel
- Hospitality
- Accommodation
- Entertainment
- Discounts
- Employment opportunities
- Donations
- Sponsorships
- Loans
- Personal favours
- Services
- Shares
- Commission
- Incentives

## 5.5 Commercial Organisation and Persons Associated with the Company

- "Commercial Organisation" has the meaning assigned to it under Section 9 of the Prevention of Corruption Act, 1988, and includes the Company and anybody or partnership carrying on business in India or elsewhere.
- "Person Associated with the Company" includes any person who performs services for or on behalf of the Company, including employees, directors, agents, subsidiaries, and third parties listed in Section 2, irrespective of the capacity in which such services are performed.

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## 6. Zero Tolerance

The Company has zero tolerance for:

- Bribery
- Corruption
- Kickbacks
- Illegal commissions
- Facilitation payments
- Hidden payments
- Cash inducements
- Political influence through illegal payments

No amount is considered too small.

## 7. Prohibited Conduct

Employees shall not:

- Offer money to secure contracts.
- Influence procurement decisions through gifts.
- Make unofficial government payments.
- Pay agents for illegal purposes.
- Accept cash from vendors.
- Manipulate tenders.
- Inflate invoices.
- Create false expense claims.
- Approve fake bills.
- Create undisclosed commissions.
- Conceal improper payments.
- Use intermediaries to bypass this Policy.

## 8. Gifts & Hospitality

Business gifts must:

- Be modest in value.
- Be occasional.
- Be lawful.
- Be transparent.
- Be properly recorded.
- Not influence business decisions.

The following are prohibited:

- Cash
- Cash equivalents
- Luxury gifts

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- Personal benefits
- Expensive entertainment
- Gifts during procurement or tender evaluation
- Gifts intended to influence decisions

Any gift exceeding the threshold prescribed by the Company shall require prior written approval from the Compliance Department.

## 9. Facilitation Payments

The Company strictly prohibits facilitation payments.

Employees shall not make unofficial payments to accelerate:

- Licenses
- Registrations
- Customs clearance
- Inspections
- Government approvals
- Utility connections

Exception:

Where payment is made under immediate threat to personal safety, it must be reported immediately to the Compliance Officer [CS@jeenasikho.com](mailto:CS@jeenasikho.com) & HR Head [Akansha.jain@jeenasikho.com](mailto:Akansha.jain@jeenasikho.com)

## 10. Political Contributions

No employee may make political contributions on behalf of the Company without prior approval of the Board of Directors and in compliance with applicable law.

## 11. Charitable Donations & CSR Contributions

Donations shall:

- Be genuine.
- Be transparent.
- Be approved through prescribed authority.
- Not be used to obtain business advantages.
- Be accurately recorded.

**CSR contributions shall comply with applicable legal requirements and Company policies.**

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## 12. Sponsorships

Business sponsorships shall:

- Have legitimate business purpose.
- Be approved.
- Be documented.
- Never be used to disguise bribery.

## 13. Third Parties

The Company expects all third parties to comply with this Policy.

Appropriate due diligence may be conducted before:

- Vendor appointment
- Distributor appointment
- Consultant engagement
- Agency agreements
- Strategic partnerships

Contracts may include anti-bribery compliance clauses

Due diligence and contractual anti-bribery clauses are of particular importance for third parties who interact with public officials on the Company's behalf, given that acts of such third parties may expose the Company itself to liability under Section 9 of the Prevention of Corruption Act, 1988.

## 14. Procurement Integrity

Employees involved in procurement shall:

- Maintain fairness.
- Avoid conflicts of interest.
- Ensure transparent bidding.
- Document decisions.
- Report undue influence.

Acceptance of personal benefits from vendors is prohibited.

## 15. Books & Records

The Company shall maintain:

- Accurate books of accounts.
- Proper invoices.

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- Genuine supporting documents.
- Transparent accounting records.

False accounting entries are strictly prohibited.

## 16. Conflict of Interest

Employees shall disclose any personal, financial, or family interests that may affect objective business decisions.

Undisclosed conflicts may attract disciplinary action.

## 17. Reporting Concerns

Employees are encouraged to promptly report suspected bribery, corruption, fraud, or unethical conduct through whistle blower policy / vigil mechanism, to:

- Reporting Manager
- Human Resources Department
- Compliance Officer

Anonymous reporting may be permitted as per the Company's Whistle Blower Policy.

In keeping with Section 177(9)–(10) of the Companies Act, 2013 and Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the vigil mechanism shall provide adequate safeguards against victimisation of any person who uses it, and shall provide for direct access to the Chairperson of the Audit Committee in appropriate or exceptional cases, including where the concern involves senior management or a conflict of interest in the ordinary reporting channel.

## 18. Protection Against Retaliation

The Company prohibits retaliation against any individual who reports a concern in good faith or assists in an investigation.

Any act of retaliation shall be treated as misconduct.

## 19. Investigation

All reported concerns shall be:

- Assessed promptly.
- Investigated confidentially.
- Handled fairly.
- Documented appropriately.

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Employees are expected to cooperate fully with investigations.

Where an investigation reveals suspected fraud involving bribery or corruption, the Compliance Officer shall notify the Audit Committee/Board without delay so that the Company's statutory auditors and the Board can discharge their reporting obligations under Section 143(12) of the Companies Act, 2013 (including reporting to the Central Government where the amount involved meets the prescribed threshold).

## 20. Responsibilities

### Compliance Officer

- Monitor implementation.
- Conduct investigations.
- Maintain records.
- Recommend corrective actions.
- Report material issues to senior management and the Board, where appropriate.

**Designated Compliance Officer:** Ms. Priya Goyal

## 21. Monitoring & Audit

The Company may conduct periodic:

- Internal audits
- Compliance reviews
- Vendor assessments
- Financial reviews
- Risk assessments

Any deficiencies shall be addressed through corrective action plans.

## 22. Training and Awareness

- The Company shall conduct periodic (at least annual) training on this Policy for Directors, KMP, employees, and, where appropriate, third parties acting on the Company's behalf.
- New joiners and newly appointed Directors/KMP shall complete ABAC induction training within a reasonable period of joining.

## 23. Violations

Violation of this Policy may result in:

- Warning
- Suspension
- Recovery of losses

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- Termination of employment or contract
- Blacklisting of vendors
- Civil proceedings
- Criminal prosecution wherever applicable

Disciplinary action shall be taken irrespective of the employee's position or seniority.

Directors, managers, secretaries or other officers of the Company may additionally face personal criminal liability under Section 10 of the Prevention of Corruption Act, 1988 where an offence under Section 9 is proved to have been committed with their consent or connivance.

## 24. Record Retention

Relevant documents relating to approvals, gifts, hospitality, investigations, declarations, due diligence, and training shall be maintained in accordance with applicable law and the Company's record retention requirements.

## 25. Exceptions

Any exception to this Policy must be:

- Exceptional in nature;
- Supported by documented justification;
- Approved in writing by the designated authority; and
- Compliant with applicable laws.

No exception may permit conduct that violates applicable anti-bribery or anti-corruption laws.

## 26. Review of Policy

This Policy shall be reviewed annually or earlier if required due to changes in applicable laws, regulations, business operations, or governance requirements.

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