

Anti-Corruption Policy

Overview

We prohibit bribery of any kind and in any form. An improper payment to gain advantage in any business situation is never acceptable and could expose you and the Company (as defined below) to criminal sanctions and/or civil liability pursuant to national, state, and local anti-bribery laws. This Anti-Corruption Policy (the “Policy”) expressly prohibits improper payments in all business dealings, with a government agency or instrumentality or in the private sector, in every country in the world. This Policy requires compliance with the highest ethical standards and all anti-corruption laws applicable in the countries in which the Company (whether through a third party or otherwise) conducts business. This Policy requires all Company employees and any third parties acting for or on behalf of the Company to ensure that all dealings with third parties, both in the private and government sectors, are carried out in compliance with all relevant laws and regulations and with the highest standards of integrity. For the purposes of this Policy, the “Company” means OmniActive Health Technologies Limited and all of its subsidiaries and affiliates (under its reasonable control).

Special care is required when dealing directly or indirectly with Government Officials or Public Official (as defined below) (which includes employees of state-owned enterprises) because of special laws and considerations apply to providing things of value to such officials.

Any Company personnel who violates this Policy is subject to disciplinary action, including, but not limited to, termination of employment or business relationship and referral to governmental authorities for possible criminal and civil penalties.

I. Persons Subject to the Policy

This Policy supports the Company’s commitment to conducting business consistent with the highest ethical standards and legal requirements. This Policy applies to the Company’s employees, at all levels (whether permanent, fixed-term or temporary), directors, officers, stockholders, principals, and all third-party intermediaries assisting or doing business on the Company’s behalf.

II. The Policy

Do not offer, promise, pay, give or authorize the giving of anything of value (such as gifts, business entertainment, discounts, meals, travel, goods, services, jobs for relatives or charitable contributions) directly or indirectly (through a third party) to any Government Official or Public Official, to influence a business or official decision or obtain or retain an advantage. Similarly, do not accept anything of value (such as gifts, business entertainment, discounts, meals, travel, goods, services, jobs for relatives or charitable contributions) directly or indirectly, from anyone to influence a business or official decision or give an advantage. This prohibition applies regardless of whether the payment is called a grease, gift, facilitation or expediting payment, and specifically includes giving things of value to any third party while knowing or being aware of a high probability such third party will, in turn, offer, promise or provide a benefit prohibited by this Policy. Any uncertainty with respect to this Policy, including, but not limited to, the

interpretation of whether a thing is something of value or the applicability of this Policy to an individual or a particular situation, should be referred to the Review Officer (as defined below). Any interpretation provided, or determination made, by the Review Officer is final and conclusive.

III. KEY DEFINITIONS

Anything of Value – Any item of tangible or intangible value, broadly defined, in any form, including, but not limited to, cash, cash equivalents (such as gift cards, gift certificates and merchandise discounts), loans, gifts, travel, lodging, entertainment, meals, expense reimbursements, per diems, favors, business or employment opportunities, compliance with a request to provide a thing of value to a third person (such as a relative of a Government Official or a Public Official), contributions to a charity or other non-profit organization and promotional sponsorships.

Government Official or Public Official– Refers to: (i) any public or elected official or officer, employee (regardless of rank), or person acting on behalf of a national, provincial, or local government, department, agency, instrumentality, state-owned or state-controlled company, public international organization, political party or entity that is financed in large measure through public appropriations, is widely perceived to be performing government functions, or has its key officers and directors appointed by a government; (ii) any officer or employee of a public international organization; (iii) any party official or candidate for political office and any person acting on behalf of any governmental entity referred to in clause (i) or candidate for political office.; and (iv) any person defined as a “Public Official” under the applicable anti-corruption laws. Examples include doctors or other healthcare professionals employed by government-owned hospitals, researchers employed by government-funded universities, airport authorities, state-owned factories or other businesses, customs, licensing, immigration or tax officials or ministers or representatives of foreign governments.

Business Partner or Business Partners – Third parties engaged by the Company or any entity owned or controlled by the Company who are expected to interact with Government Officials or Public Officials on behalf of the Company or any venture in which the Company has an economic interest, such as agents, brokers, intermediaries, advisors, consultants, representatives, joint venture partners, co-investors, franchisees, licensees, travel agents, freight forwarders, customs agents, tax advisors, law firms, finders, lobbyists, and accountants.

IV. BOOKS AND RECORDS

The Company requires that a system of adequate internal accounting controls be maintained. Individuals are required to report and reflect all Company transactions fairly, accurately, completely and in reasonable detail in the Company books and records. Our books and records must not contain any false or misleading statements or entries, such as recording a gift expense as something other than a gift. Never intentionally misclassify any transaction as to amounts, accounts, departments, payor, or accounting period. Maintain accurate, appropriate and reasonably detailed documentations to support all transactions, and preserve documents in accordance with the Company’s records and information management policies.

V. GIFTS AND BUSINESS ENTERTAINMENT

Business decisions should be based on objective and competitive commercial factors. The offer or acceptance of gifts or business entertainment can create the appearance that business decisions are being influenced by other factors. Gifts or business entertainment which can be seen as unreasonable & excessive, should never be offered or accepted for improper purposes.

All gifts and business entertainment must be:

- a. consistent with the Company's business interests;
- b. not excessive by local or industry standards;
- c. infrequent in occurrence;
- d. consistent with customary business practices;
- e. given or accepted without an expectation of reciprocity;
- f. consistent with all laws and regulations;
- g. in compliance with pre-approval requirements, as outlined below in Section 6; and
- h. And recorded in accurate, appropriate, and reasonably detailed documentation.

VI. PRE-APPROVALS

Prior approval should be obtained from the member of the Company's executive committee designated as the "**Review Officer**", for the activities listed below:

- a. Offering or giving any gift, business entertainment (including meals, travel, lodging, entertainment, participation in recreational activities or events, and tickets, passes or other access to cultural or sporting events), or any other thing of value to a Government Official or a Public Official, regardless of the amount;
- b. Offering or giving a gift of cash, regardless of the amount, to a third party;
- c. Offering or giving a gift, gift card, gift certificate, or merchandise discount (other than cash) valued above USD250 or INR 25,000 or any equivalent currency in total per calendar year to a third party;
- d. Offering or giving anything of value to a third party if there is any risk that the frequency or value to be provided (alone or when combined) to the same person(s) could be viewed as anything other than occasional and reasonable, when measured against local norms;
- e. Making political or charitable contributions, or engaging in political activities, other than on your own time, on your own behalf and from your personal funds as a private citizen; and

Doing business with a Business Partner who is expected to interact with Government Officials or Public Officials on behalf of the Company or any Company-owned or controlled entity, as outlined below in Section VII.

VII. ENGAGING THIRD PARTY BUSINESS PARTNERS

The Company will not engage or do business with a Business Partner if the Company believes there is a significant risk that the Business Partner will violate anti-corruption laws or the prohibitions in this Policy. Prior to entering into a business relationship with any Business Partner who will interact with Government Officials or Public Officials on the Company's behalf, the Review Officer must:

- a. Perform a risk assessment and due diligence on the proposed Business Partner by asking the following questions.
 - i. Is the third party in an industry or geography that is perceived to have high corruption risks?
 - ii. Will the third party perform services on behalf of the Company or be authorized to represent the Company vis-à-vis other third parties?
 - iii. Is it reasonable to expect that the third party will be in contact with government officials when representing the Company?
 - iv. Will the third party be in a position to influence decisions or the conduct of the other third parties for the benefit of the Company?

If the answer is yes to any of these questions, then further diligence would be required by completing the Business Partner Pre-Clearance Form (attached hereto as **Exhibit A**);

- b. Ensure that the contract with the Business Partner contains anti-bribery representations and warranties substantially in the form contained in the Model Anti-Corruption Laws Provisions for Business Partner Agreements (attached hereto as **Exhibit B**), including confirmation that the Business Partner understands and agrees to abide by the Company's Anti-Bribery Policy and the Company's right to terminate the contract in the event of breach;
- c. Explain the Company's expectations about compliance with anti-corruption laws and this Policy to the Business Partner and keep a record of this;
- d. Receive approval from the Company's chief executive officer or chief financial officer before engaging the Business Partner (the "**Senior Officer**"); and
- e. Maintain all records related to the due diligence and engagement of Business Partner.

Without limiting the generality of Section II above, Business Partners, and those acting on their behalf in connection with work for the Company, may not directly or indirectly make, promise, or authorize the making of a corrupt payment or provide anything of value to any Government Official or Public Official to induce that Government Official or Public Official to perform any governmental act or make a decision to help the Company obtain or retain business. Business Partners, and those acting on their behalf in connection with work for the Company, may never make a payment or offer any item or benefit to a Government Official or Public Official, regardless of value, as an improper incentive for such Government Official or Public Official to approve, reimburse, prescribe, or purchase a Company product, or to otherwise benefit the Company's business activities improperly.

In conducting their Company-related activities, Business Partners, and those acting on their behalf in connection with work for the Company, must understand and comply with any local laws, regulations, or

operating procedures (including requirements of government entities such as government-owned hospitals or research institutions) that impose limits, restrictions, or disclosure obligations on compensation, financial support, donations, or gifts that may be provided to Government Officials.

Associates who enter into an arrangement with a Business Partner are accountable for the actions of the Business Partner.

VIII. KICKBACKS

Bribery and corruption can also occur in non-government, business-to-business relationships. Most jurisdictions have laws which prohibit offering, promising, giving, requesting, receiving, accepting, or agreeing to accept money or anything of value in exchange for an improper business advantage. Examples of prohibited conduct include, but are not limited to, providing expensive gifts, lavish hospitality, kickbacks, or investment opportunities in order to improperly induce the purchase of goods or services. The Company's employees are not permitted to offer, give, solicit or accept bribes, and we expect our Business Partners, and those acting on their behalf in connection with work for the Company, to abide by the same principles.

IX. OTHER MATTERS

The board of directors ("**Board**") of OmniActive Health Technologies Limited adopted this Policy at a meeting held on 23rd March 2021. The Review Officer periodically will conduct a review of this Policy, as deemed necessary, to determine its adequacy and the effectiveness of its implementation.

The Review Officer will notify each individual who may be required to comply with this Policy, as outlined above in Section I, that such individual is subject to this Policy and will deliver a copy of this Policy to each such individual.

The success of this Policy depends on the individuals subject to it. Any such individual who learns information about a suspected violation of this Policy must report it to the Review Officer.

The Review Officer has the discretion and authority over interpretation and application of this Policy. The Policy is intended to provide direction and assist with your compliance. If you have questions about compliance with this Policy, the U.S. Foreign Corrupt Practices Act (FCPA), the U.K. Bribery Act, (Indian) Prevention of Corruption Act, 1988, Indian Penal Code, 1860, (Indian) Prevention of Money Laundering Act, 2002, (Indian) Central Vigilance Commission Act, 2003, (Indian) Lokayukta Acts of various states or other anti-corruption laws, contact the Review Officer before taking action.

BUSINESS PARTNER PRE-CLEARANCE FORM

Exhibit A

PART 1 - REQUESTOR

Name of Requestor:	
Title:	
Business:	
Work location:	
E-mail address:	
Phone number:	

PART 2 – PROPOSED BUSINESS PARTNER

Name of proposed Business Partner:	
Website address:	
Work address:	
Phone number:	

PART 3 – DETAILED DESCRIPTION OF WORK TO BE PERFORMED

Describe the work to be performed and the location(s) at which the work will take place.

PART 4 – THRESHOLD QUESTIONS

(i) Is the **business partner** expected to interact in any way with any **government official** or **public official** on behalf of the Company?

Yes [] No []

If Yes:

Is the business partner to be compensated on a ‘success’ or ‘contingent’ fee or similar basis that rewards a successful outcome?	Yes [] No []
Has the business partner requested that any funds be sent to an account not in the name of the business partner or in a country other than where the business partner is headquartered or located?	Yes [] No [] If Yes, please explain
Is the business partner requesting compensation that is either above the normal market rate for the services provided or on terms that are unusual in any respect?	Yes [] No [] If Yes, please explain

(ii) If the **business partner** is an individual, is that person:

Known or believed to be a government official or public official in a position to influence or take action for or against the Company, a close relative of such a government official or public official or was formerly such a government official or public official ?	Yes [] No [] If Yes, please give details
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(iii) If the **business partner** is an entity, is it known or believed that the entity has an owner, director, officer, or employee who is a current **government official** or **public official** in a position to influence or take action for or against the Company (or a joint venture or co-investment entity of the Company) or a close relative of such an official, or that the entity is owned or controlled by the government?

Yes [] No []

If Yes, please give details:

(iv) Was the **business partner** recommended or suggested by a **government official** or **public official** in a position to influence or take action for or against the Company or a close relative of such an official?

Yes [] No []

If Yes, please give details:

(v) Is it known or believed that the proposed **business partner** has close business or personal ties to a **government official** or **public official** in a position to influence or take action for or against the Company?

Yes [] No []

If Yes, please give details:

(vi) Is the **business partner** a prospective joint venture partner or co-investor in a new venture or entity with the Company?

Yes [] No []

(vii) Is special scrutiny warranted for any other corruption-related reason?

Yes [] No []

If Yes, please give details:

If you answered “No” to ALL of the questions above, complete Part 6 and submit the form to the Senior Officer (as defined in Section 7(d) of the “Anti-Corruption Policy”) or

If you answered “Yes” to ANY of the questions in Part 4, complete the remaining parts of this form.

PART 5 – ADDITIONAL INFORMATION

Complete this section only if you answered “yes” to any of the questions in Part 4.

(i) In which country is the **business partner** headquartered?

(ii) In which countries will the **business partner** do work, co-invest or partner with the Company?

(iii) What research and other due diligence has been conducted on the **business partner** (for example, a web search, a site or office visit, and a check of references)?

(iv) What were the results of the due diligence including any negative information on the **business partner's** history, integrity or reliability and any red flags or other bases for concern?

(v) Is there any reason to believe that the **business partner** will offer or give anything of value to a **government official** or **public official** in order to influence or take action for or against the Company?

Yes [] No []

If Yes, please give details:

(vi) Is there any reason to believe that a **government official** or **public official** in a position to influence or take action for or against the Company will benefit in any way from the business to be conducted with the **business partner**?

Yes [] No []

If Yes, please give details:

(vii) In any prior dealings with the Company, to your knowledge has the **business partner** made requests that are suspicious, including requests to be reimbursed for poorly-defined, last minute, or unanticipated expenses, or payments against suspicious invoices?

Yes [] No []

If Yes, please give details:

(viii) Has the **business partner** requested secrecy or anonymity?

If Yes, please explain:

(ix) Do the **business partner's** facilities, staff and expertise appear insufficient to carry out the **business partner's** role, including any work to be performed by the **business partner** or any co-investor responsibilities?

If Yes, please explain:

(x) Does the **business partner** have a clean record, free of any administrative, regulatory and other legal proceedings, investigations or convictions in the past five years?

Yes [] No []

If No, please explain:

(xi) Are there any other suspicious aspects, red flags or warning signs concerning the **business partner** that may warrant follow-up?

JOINT VENTURE PARTNERS OR CO-INVESTORS

If the **business partner** is a prospective joint venture partner or co-investor, the Senior Officer must be consulted at the outset and on an ongoing basis so that protective steps can be tailored to the circumstances. To assist the Senior Officer, the following questions must be answered.

(i) Is the prospective joint venture partner or co-investor (tick those that apply):

A multi-national company with which the Company has done business before?	
An entity/investor specified by the government as a required business partner ?	
An entity/investor suggested by a government official or public official in a position to influence or take action for or against the Company or a close relative of such an Official?	
An entity controlled by the government of the country in which the joint venture or entity operates?	
A small local entity/investor about which little information is available?	

ii) Is it expected that the prospective joint venture partner or co-investor will:

Control the joint venture or entity?	Yes []	No []
Be, or appoint, the operator?	Yes []	No []

(iii) Please explain the proposed relationship and structure:

(iv) Is it contemplated that any prospective joint venture partner or co-investor will obtain its interest for less than fair market value?

Yes [] No [] Unknown []

If Yes or unknown, please explain:

(v) Are there **business partners** in the country which the prospective joint venture partner or co-investor is obligated to use?

(vi) Have you discussed with the Senior Officer the anti-corruption representations, warranties and other protective provisions that should be included in the agreement with the prospective joint venture partner or co-investor?

Yes [] No []

If No, please explain:

(vii) Does the prospective joint venture partner or co-investor in a new venture or entity, either lack an anti-corruption policy and procedure or have anti-corruption policies and procedures that the Senior Officer has either not rated or has rated as unsatisfactory?

Yes [] No []

If Yes, please explain:

PART 6 - DECLARATION

I confirm that I have made inquiries into the qualifications and reputation of the **business partner** in accordance with the Anti-Corruption Policy. I have completed this form based on information gathered from various sources, including directly from the prospective **business partner** where relevant. I recommend that the Company do business with the **business partner**. I have no reason to know or believe that the **business partner** will give anything of value to any **government official** or **public official** in order to influence action for or against the Company or on behalf of any joint venture or other entity in which the Company is a co-investor. To the best of my knowledge, all information set forth in this form is correct and complete and does not omit any fact that might be important to the evaluation of the qualifications and reputation of the proposed **business partner**.

Name:	
Title:	
Signature:	
Date:	

PART 7 - AUTHORIZATIONS

Name and Title of Review Officer	Signature	Date
Name and Title of Senior Officer	Signature	Date

Exhibit B
Model Anti-Corruption Laws Provisions
For Business Partner Agreements

The following are the types of anti-corruption and other provisions required to be included in contracts with sales representatives, agents, licensees, distributors, consultants, contractors and other third party business partners. Fallback options are provided in footnotes where appropriate. Any changes to these provisions requested by a business partner must be approved by the Senior Officer (as defined in Section 7(d) of the Anti-Corruption Policy).

1. The [business partner] hereby represents, warrants and covenants that:
 - a. [Business partner] and any of its owners, affiliates, officers, directors, employees and agents involved in providing services under this Agreement, do and will comply with all applicable anti-corruption laws, including the U.S. Foreign Corrupt Practices Act, UK Bribery Act, (Indian) Prevention of Corruption Act, 1988, Indian Penal Code, 1860, (Indian) Prevention of Money Laundering Act, 2002, (Indian) Central Vigilance Commission Act, 2003, (Indian) Lokayukta Acts of various states and any other applicable jurisdiction ("**Anti-Corruption Laws**");¹
 - b. In carrying out its responsibilities under the Agreement, neither the [business partner] nor any of its owners, affiliates, officers, directors, employees or agents will offer, promise or give anything of value, directly or indirectly, to (i) any Government Official or Public Official in order to influence official action or otherwise obtain an improper business advantage, (ii) any other person while knowing that all or any portion of the money or thing of value will be offered or given to a Government Official or Public Official or (iii) any other person in order to induce them to perform their work duties disloyally or otherwise improperly;
 - c. Neither [business partner] nor any of its owners or affiliates is or will be directly or indirectly owned or controlled, in whole or in part, by any Government Entity or Government Official or Public Official and no owner, partner, officer, director or employee of the [business partner] or of any parent or subsidiary company of the [business partner] is or will become a Government Official or Public Official during the term of this Agreement, unless such person obtains the prior written approval of the Company;²
 - d. No rights or obligations of, or services to be rendered by the [business partner] under this Agreement shall be assigned, transferred or subcontracted to any third party without the prior written approval of the Company;

¹ As a fallback consider deleting the specific reference to the U.S. Foreign Corrupt Practices Act and UK Bribery Act, requiring the business partner to represent that it will comply with "all applicable Anti-Corruption Laws." As a second fallback this clause could be deleted if clause (b) is retained in full.

² In situations where a business partner is known to be government owned or controlled you may use the following language as an alternative to (c):

"No owner, partner, officer, director or employee of the [business partner] or of any parent or subsidiary company of the [business partner] is or will become a Public Official during the term of this Agreement, unless such person obtains the prior written approval of the Company. "Public Official" means an individual who holds a legislative, administrative or judicial position of any kind, whether appointed or elected, of a Government Entity, who exercises a public function, for or on behalf of a Government Entity, who is an official or agent of a public international organization, or who is a party official, or a candidate for political office."

- e. No government is investigating or has in the past five years conducted, initiated or threatened any investigation of the [business partner] or any of its owners, affiliates, officers, directors or employees for alleged violation of Anti-Corruption Laws;³ and
 - f. [Business partner] will keep and maintain accurate and reasonably detailed books and financial records in connection with the services to be performed under this Agreement.
2. In the event the Company has reason to believe that a breach of any of the representations, warranties and covenants in Article 1 has occurred or will occur, the Company may withhold further [delivery of products] [commission or other payments] until such time as it is satisfied that no breach has or will occur. The Company shall not be liable to the [business partner] for any claim, losses or damages whatsoever related to its decision to withhold [delivery of products] [commission or other payments] under this provision.
 3. In the event of a breach of any of the representations, warranties and covenants in Article 1, this Agreement may immediately be cancelled by the Company issuing the [business partner] a written notice of cancellation, and any claims for payment by the [business partner], including claims for sales previously concluded or sales previously rendered shall be surrendered. The [business partner] shall further indemnify and hold the Company harmless against any and all claims, losses or damages arising from or related to such breach or the Company's cancellation of the Agreement, or both.
 4. This Agreement may be terminated by either party without cause upon thirty (30) days written notice.⁴
 5. In no event shall the Company be obligated under this Agreement to take any action or omit to take any action that the Company believes, in good faith, would cause it to be in violation of any laws, including the U.S. Foreign Corrupt Practices Act, UK Bribery Act, (Indian) Prevention of Corruption Act, 1988, Indian Penal Code, 1860, (Indian) Prevention of Money Laundering Act, 2002, (Indian) Central Vigilance Commission Act, 2003, (Indian) Lokayukta Acts of various states.
 6. [Business partner] shall inform Company of any changes to the ownership of [business partner] or to the employees, if any, assigned to Company's account.

³ As a fallback consider adding a knowledge qualifier at the start of the provision ("To the best of [business partner's] knowledge no government is investigating . . ."). You may also consider with regard to investigations of "employees" limiting disclosure to "employees who work on the Company's account." Note, however, that proposing the initial representation without these qualifiers provides an opportunity to diligence a request to narrow the provision, and that request for qualifications (particularly as to employees who do not work directly on the account) could be a red flag requiring follow-up.

⁴ This is our company's preferred termination provision. However, in circumstances where the business partner will not agree to this language, the following is an alternative:

"[Initial Term]. The term of this Agreement shall be one [1] year, unless sooner terminated as specified in this Agreement."

7. In carrying out its responsibilities under the Agreement, [business partner] will not provide any meals, gifts, gratuities, entertainment or travel to any Government Official or Public Official without prior written approval of Company.
8. Company shall have the right to audit [business partner's] compliance with the Company Anti-Corruption Policy and applicable laws and regulations. Upon request by the [business partner] or at the discretion of the Company, the Company shall select an independent third party to conduct an audit. The [business partner] shall fully cooperate in any audit conducted by or on behalf of the Company.

Definitions

“Government Entity” means a national government, political subdivision thereof, or local jurisdiction therein, an instrumentality, board, commission, court or agency, whether civilian or military, or any of the above, however constituted, a government-owned or government-controlled association, organisation, business or enterprise, a political party. Whether an entity is classed as a "Government Entity" is a fact-specific question that depends on the characteristics of the entity, looking at the state's degree of ownership/control over the entity, the entity's activities etc. Government Entities could include state-owned broadcasters, state-owned airlines, tourism boards, state-owned (or part-owned) banks etc. A Government Entity can also be defined as one that provides a service to its citizens (e.g. a postal office). The term “Government Entities” also includes public international organisations, i.e. organisations whose members are countries, or territories, governments of countries or territories, other public international organisations or any mixture of the foregoing. If there is any doubt as to whether an entity should be treated as a Government Entity, consult your [Company] contact.

“Government Official” or “Public Official” means (i) any public or elected official or officer, employee (regardless of rank), or person acting on behalf of a national, provincial, or local government, department, agency, instrumentality, state-owned or state-controlled company, public international organization, political party or entity that is financed in large measure through public appropriations, is widely perceived to be performing government functions, or has its key officers and directors appointed by a government; (ii) any officer or employee of a public international organization; (iii) any party official or candidate for political office and any person acting on behalf of any governmental entity referred to in clause (i) or candidate for political office; and (iv) any person defined as a “Public Official” under the applicable anti-corruption law