

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

Formulated in compliance with the Prevention of Corruption Act, 1988 and international best practices

1. Policy Statement

ShinzoX Group Limited has a zero-tolerance approach to bribery and corruption in all its forms. We are committed to acting with integrity and transparency in all our business dealings, regardless of the country or sector in which we operate. This Policy applies to all directors, employees, contractors, agents, and anyone acting on behalf of ShinzoX.

2. Scope

This Policy applies to:

- All employees and directors of ShinzoX Group Limited and its subsidiaries worldwide
- All contractors, consultants, agents, and third parties acting for or on behalf of ShinzoX
- All business operations in India and internationally

3. Prohibited Conduct

The following are strictly prohibited:

- Offering, promising, giving, requesting, or accepting a bribe — whether cash or any other benefit — to or from any person, including government officials
- Facilitating payments — i.e., unofficial payments made to secure or speed up routine government actions
- Kickbacks — returning a portion of contract value in exchange for awarding business
- Fraudulent misrepresentation in financial records or in dealings with regulators

4. Gifts, Hospitality and Entertainment

ShinzoX personnel may give or receive gifts, hospitality, or entertainment only when:

- The value is reasonable, proportionate, and customary in the business context
- It is not intended to influence a business decision
- It complies with applicable law and the recipient's own organisation's policy
- It is transparently recorded in the Gifts and Entertainment Register maintained by the Company

Cash gifts are never permitted. Gifts to or from government officials are subject to stricter controls and must be pre-approved by the Compliance Officer.

5. Third Party Due Diligence

Before engaging any agent, consultant, or third party in a high-risk jurisdiction or role, the Company shall conduct appropriate due diligence proportionate to the risk. Contracts with third parties shall include anti-bribery representations and audit rights.

6. Political Contributions

The Company shall not make political contributions using Company funds. Individual employees may make personal political contributions in accordance with applicable law, provided no Company resources are used.

7. Record Keeping

All financial transactions shall be accurately and completely recorded. No false, misleading, or artificial entries shall be made in any book, account, or record. All payments shall be properly documented and approved through the Company's authorisation framework.

8. Training and Awareness

The Company shall provide regular training on this Policy to all employees and relevant business partners. Compliance with this Policy shall form part of the performance evaluation process for senior personnel.

9. Reporting and Whistleblowing

Any person who suspects a violation of this Policy shall report it promptly through the Company's Vigil Mechanism or directly to the Compliance Officer. Reports may be made anonymously. The Company strictly prohibits retaliation against anyone who makes a good-faith report.

10. Consequences of Violation

Violation of this Policy shall result in disciplinary action, which may include termination of employment or engagement. The Company shall cooperate fully with law enforcement in any investigation of bribery or corruption.

11. Responsibility

The Board of Directors has overall responsibility for this Policy. The Compliance Officer (Vaibhav Pratap) shall oversee day-to-day implementation and shall report to the Audit Committee on an annual basis.