

ANTI -CORRUPTION POLICY



Introduction

JSL Global ("JSL" also referred to as "The Company" in this document) is committed to conducting its business ethically and in compliance with all applicable laws and regulations, Bribery Act and other laws that prohibit improper payments to obtain a business advantage. This document describes JSL's Policy prohibiting bribery and other improper payments in the conduct of its business operations and employee responsibilities for ensuring implementation of the Policy. Questions about the Policy or its applicability to particular circumstances should be directed to the Compliance Officer.

POLICY OVERVIEW

JSL Global strictly prohibits bribery or other improper payments in any of its business operations. This prohibition applies to all business activities, anywhere in the world, whether they involve government officials or are wholly commercial. A bribe or other improper payment to secure a business advantage is never acceptable and can expose individuals and The Company to possible criminal prosecution, reputational harm or other serious consequences.

This Policy applies to everyone at The Company, including all officers, employees and agents or other intermediaries acting on the company's behalf. Each officer and employee of The Company has a personal responsibility and obligation to conduct The Company's business activities ethically and in compliance with the law.

Reporting non-compliance to this policy is a must. Failure to do so may result in disciplinary action, up to and including dismissal. Improper payments prohibited by this policy include bribes, kickbacks, excessive gifts or entertainment, or any other payment made or offered to obtain an undue business advantage. These payments should not be confused with reasonable and limited expenditures for gifts, business entertainment and other legitimate activities directly related to the conduct of The Company's business. JSL has developed a comprehensive program for implementing this Policy, through appropriate guidance, training, investigation and oversight. The Compliance Officer has overall responsibility over this program, supported by Senior Management.

Working with Agents and Other Parties

JSL from time to time may engage the services of an agent, consultant or other intermediary to support its business activities, or may participate with business partners in a joint venture or other business structure. These relationships are important to JSL and provide valuable contributions in many areas of business, but can also pose compliance challenges and thus require appropriate measures to prevent bribery.

This Policy applies in all material respects to business conducted with or through an agent, consultant, joint venture or another business partner. Employees who manage, supervise and/or oversee the activities of third parties working with JSL are responsible for ensuring that such persons or entities understand and fully comply with this Policy, through appropriate measures. Measures appropriate to a particular relationship or transaction may vary and should be identified pursuant to established guidelines, in consultation with the Compliance Officer.

Personnel working with agents and other third parties should pay particular attention to unusual or suspicious circumstances that may indicate possible legal or ethics concerns, commonly referred to as "red flags." The presence of red flags in a relationship or transaction requires greater scrutiny and implementation of safeguards to prevent and detect improper conduct.

Appointment of an agent or other third party ordinarily requires prior approval by an appropriate senior manager, description of the nature and scope of services provided in a written contract, and appropriate contractual safeguards against potential violations of law or JSL policy.

Employee Responsibilities

This Policy imposes on all personnel specific responsibilities and obligations that will be enforced through standard disciplinary measures and properly reflected in personnel evaluations. All officers, employees and agents are responsible for understanding and complying with the Policy, as it relates to their jobs. Every employee has an obligation to:

- Be familiar with applicable aspects of the Policy and communicate them to subordinates
- Ask questions if the Policy or action required to take in a particular situation is unclear
- Properly manage and monitor business activities conducted through third parties
- Be alert to indications or evidence of possible wrongdoing
- Promptly report violations or suspected violations through appropriate channels

The Company's managers have a particular responsibility to ensure that subordinates, including agents, receive proper training, and to monitor for compliance with the Policy.

Reporting Possible Violations

Any employee who has reason to believe that a violation of this Policy has occurred, or may occur, must promptly report this information to his or her supervisor, the next level of supervision, or directly to the Compliance Officer. Alternatively, information may be reported in confidence by emailing the case at compliance@jsglobal.net

Retaliation in any form against an employee who has, in good faith, reported a violation or possible violation of this Policy is strictly prohibited. Employees who violate this Policy will be subject to disciplinary action, up to and including dismissal. Violations can also result in prosecution by law enforcement authorities and serious criminal and civil penalties.


Charitable Donations

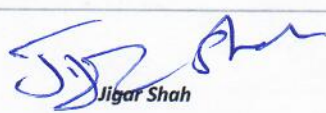
Charitable donations are a part of our community involvement and are one of the ways that enables us to make a positive impact in the community. However, in certain circumstances a charitable donation could be perceived as a bribe. Any charitable donations suggested by a public or government official therefore require the written approval of JSL Global Compliance Officer.

Political Donations

Political donations include anything of value provided for the purpose of promoting, supporting, or influencing any political process, political organizations, or election for public office at any level. JSL Global (or their commercial intermediaries) must not make any donations intended to procure political influence. JSL Global funds and resources may not be used to contribute to any political party or political candidate.


Mansoor Mohammed I A Ghanim
Managing Director


Nishith Kothari
General Manager


Jigar Shah
Director (Project and 3PL)