

SIRI SINGH SAHIB CORPORATION
CONFLICT OF INTEREST POLICY

1. PURPOSE

The purpose of this Conflict of Interest Policy (the “Policy”) is to foster public confidence in the integrity of the Siri Singh Sahib Corporation (“SSSC”) to protect the interests of the SSSC and its “Related Entities,” identified in Exhibit 1 to this Policy, as the same may be amended from time to time, by requiring disclosure of each and every personal interest that might influence a person’s judgment in relation to decision-making on behalf of SSSC. Such personal interests include any commitment, investment, relationship, obligation, or involvement, financial or otherwise, direct or indirect, which may influence a person’s ability to act in the best interest of SSSC. Some conflicts of interest may be hard to recognize.

2. PERSONS COVERED BY THE POLICY

This policy applies to “Covered Persons,” defined as any SSSC director, officer, or member of any committee of SSSC’s Board of Trustees that has authority to act on behalf of the Board of Trustees. Every Covered Person shall complete an annual Conflict of Interest Questionnaire.

3. DUTIES OF COVERED PERSONS

- a. Duty of Care. Every Covered Person shall perform his or her duties for SSSC in good faith and with the degree of care that an ordinarily prudent person would exercise under similar circumstances.
- b. Duty of Loyalty. Every Covered Person must act with loyalty to SSSC, meaning that no Covered Person may use his or her position with SSSC to make personal profit or gain other personal advantage. No Covered Person may personally take advantage of a business opportunity that is offered to SSSC unless the Board of Trustees determines (after full disclosure and a disinterested and informed evaluation) not to pursue that opportunity.

In addition, conflicts of loyalty sometimes arise that do not involve financial gain. Relationships and affiliations that might result in a conflict of loyalty must be disclosed, such as a Covered Person or Family Member serving on boards of directors or as officers or employees of Related Entities or competitive nonprofit or for-profit entities. Covered Persons should avoid both actual conflicts and the appearance of conflicts of interest.

“Family Member” for purposes of this Policy means:

- (i) a Covered Person's spouse or domestic partner;
- (ii) a Covered Person's ancestors (e.g., the Covered Person's parents and grandparents);
- (iii) a Covered Person's children, step-children, grandchildren, and great-grandchildren;
- (iv) the spouses of a Covered Person's children and step-children (the Covered Person's son-in-law and daughter-in-law), grandchildren, and great-grandchildren
- (v) a Covered Person's siblings and their spouses (the Covered Person's sister-in-law and brother-in-law);
- (vi) parents of the Covered Person's spouse/domestic partner (the Covered Person's father-in-law and mother-in-law);
- (vii) siblings of the Covered Person's spouse/domestic partner and their spouses (the Covered Person's sister-in-law and brother-in-law).

4. CONFLICT OF INTEREST

No Covered Person may engage in any transaction or arrangement or undertake positions with Related Entities or other organizations that involve a conflict of interest, except in compliance with this Policy. Covered Persons should avoid both actual conflicts and the appearance of conflicts of interest.

- a. Actual Conflict. The Board of Trustees may from time to time a recurring transaction or arrangement or recurring category of transaction or arrangement evaluate and determine that such arrangement or transaction constitutes an actual conflict of interest under this Policy (an "Actual Conflict"). The President or the President's designee, with the advice of the Chancellor, shall identify and disclose to the Board of Trustees when an Actual Conflict arises and the Covered Person shall be recused. A list of transactions or arrangements which the Board of Trustees determines constitute an Actual Conflict shall be attached hereto and incorporated herein as Exhibit 2.
- b. Potential Conflict. A Covered Person may have a conflict of interest with respect to a transaction or arrangement whenever he or she, or any of his or her Family Members:
 - (i) Has or anticipates having any ownership interest, investment interest, or serves or anticipates serving as a director, officer, or employee of, any entity that is: (a) a Related Entity; (b) sells goods or services to, or purchases services from SSSC or any of its Related Entities; (c) has any other transaction or arrangement with SSSC or any of its Related Entities; or (d) competes with SSSC or any of its Related Entities; or

- (ii) Has accepted any gift, entertainment, or other favor where such acceptance might create the appearance of influence on the Covered Person (other than gifts of nominal value, which are clearly tokens of respect and friendship unrelated to any particular transaction).
 - (iii) Serves or anticipates serving as a director, officer, employee of, or consultant (paid or unpaid) to, any Related Entity of SSSC; or
 - (iv) Is adverse to SSSC or any of its Related Entities in litigation.
- c. No Conflict. A Covered Person does not have a conflict of interest if the Covered Person owns securities of any company that is publicly held and listed on the New York Stock Exchange, American Stock Exchange or NASDAQ with which SSSC has a transaction or arrangement if:
- (i) Such securities represent less than 1% of the outstanding securities of such company; and
 - (ii) The value of such securities represents less than 1% of the Covered Person's net worth.

5. DISCLOSURE AND EVALUATION OF CONFLICTS

- a. Disclosure. Each Covered Person shall promptly and fully disclose all material facts of every actual or potential conflict of interest:
- (i) Existing at the time when he/she becomes a Covered Person;
 - (ii) That arises while he/she is a Covered Person, at the time such actual or potential conflict arises; and
 - (iii) Annually through the annual Conflict of Interest Questionnaire.

All disclosures involving a transaction or arrangement being considered at a meeting of the board or a committee shall be made to all members present at such meeting. All other disclosures shall be made to the President or the President's designee and the Chancellor (who shall disclose such conflicts to the Board of Trustees).

- b. Evaluation. The President or the President's designee, with the advice of the Chancellor, shall disclose to the Board of Trustees all conflicts of interest reported to or otherwise identified by him or her under this Policy. The Board of Trustees, with the advice of the Chancellor, will evaluate the disclosures to determine whether they involve actual conflicts of interest and may attempt to develop alternatives to remove the conflict from the situation.

6. PROCEDURES FOR ACTING ON FINANCIAL CONFLICT OF INTEREST TRANSACTIONS

- a. Every Covered Person shall:
 - (i) Disclose all actual and potential financial conflicts as set out above at Section 4; and
 - (ii) Recuse himself/herself from voting on any financial transaction or arrangement, including a compensation arrangement, in which he/she has been determined to have an Actual Conflict or conflict of interest. The Covered Person shall not participate in any telephonic or in-person meetings during any discussion of the transaction or arrangement, or be present when any such vote is taken (provided, however, that any such Covered Person may only appear at a meeting to answer questions concerning the transaction or arrangement); and
- b. Litigation Conflict. A Covered Person shall not be present at, and shall not participate in, any telephonic or in-person meetings during any discussion of litigation in which a Covered Person or Family Member is adverse to SSSC or any of its Related Entities, including discussions relating to the facts or circumstances underlying the litigation.
- a. Formal Approval. SSSC may enter into a financial transaction or arrangement in which a Covered Person has a conflict of interest if:
 - (i) The Covered Person has disclosed the conflict of interest in accordance with this Policy;
 - (ii) A majority of Trustees who have no interest in the financial transaction or arrangement approve the transaction or arrangement at a board or committee meeting after determining, in good faith and after reasonable investigation, that the transaction or arrangement is fair and reasonable to SSSC and is in SSSC's best interest;
 - (iii) Any Covered Person who has been determined to have a conflict with respect to the financial transaction or arrangement does not participate in and is not present for the vote regarding any such transaction or arrangement (provided, however, that any such Covered Person may appear at a meeting to answer questions concerning the transaction or arrangement); and
 - (iv) The Board of Trustees relies upon appropriate comparability data, such as an independent appraisal or an independent compensation study, in reaching its determination as to the fairness and reasonableness of the financial transaction or arrangement to SSSC.

- b. Transaction Fair to SSSC. It shall not be a violation of this Policy if all the requirements for formal approval, outlined above, are not satisfied, so long as the transaction or arrangement is in fact fair to SSSC, furthers its tax-exempt purposes, and does not result in inurement, impermissible private benefit, or an excess benefit transaction under laws applicable to organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

7. PROCEDURES FOR ACTING ON NON-FINANCIAL CONFLICT OF INTEREST TRANSACTIONS

- a. Every Covered Person shall:
 - (i) Disclose all actual and potential non-financial conflicts as set out above at Section 4; and
 - (ii) Recuse himself/herself from voting on any non-financial transaction or arrangement in which he/she has been determined to have an Actual Conflict or a conflict of interest. The Covered Person may participate in any telephonic or in-person meetings during the initial portion of the discussion of the non-financial transaction or arrangement, but shall not be present during the final portion of the discussion and when any vote is taken.
- b. Litigation Conflict. A Covered Person shall not be present at, and shall not participate in, any telephonic or in-person meetings during any discussion of litigation in which a Covered Person or Family Member is adverse to SSSC or any of its Related Entities, including discussions relating to the facts or circumstances underlying the litigation.
- c. Formal Approval. SSSC may allow a Trustee to vote on a motion involving a matter in relation to which a Trustee has a non-financial conflict of interest (“Interested Trustee”) if:
 - (i) The Covered Person has disclosed the conflict of interest in accordance with this Policy;
 - (ii) A majority of Trustees who are not Interested Trustees approve the participation of the Interested Trustee at a board or committee meeting after determining, in good faith that such participation does not create an actual conflict or the appearance of a conflict or of impropriety;
 - (iii) Any Covered Person who has been determined to have a conflict with respect to the non-financial transaction or arrangement does not participate in and is not present for the vote regarding any such transaction or arrangement (provided, however, that any such Covered Person may appear at a meeting to answer questions

concerning the transaction or arrangement and may participate in the initial discussion of the matter); and

- (iv) The Board of Trustees relies upon appropriate independent information, data, analysis, etc. in reaching its determination as to the fairness and reasonableness of the non-financial transaction or arrangement to SSSC.
- d. Transaction Fair to SSSC. It shall not be a violation of this Policy if all the requirements for formal approval, outlined above, are not satisfied, so long as the non-financial transaction or arrangement is in fact fair to SSSC, furthers its tax-exempt purposes, and does not result in inurement, impermissible private benefit, or an excess benefit transaction under laws applicable to organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

8. RECORDS OF PROCEEDINGS

- a. Content of Minutes. The minutes of the Board of Trustees or any committee of the board for any meetings described above shall contain:
 - (i) The names of the persons who disclosed an actual or potential conflict of interest or otherwise were found to have a conflict of interest, and the nature of the conflict of interest; and
 - (ii) The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement considered and the appropriate comparability or other independent data relied upon, and a record of any votes taken.
- b. Timing. The minutes of any meeting described above shall be prepared by the later of the next succeeding meeting of the Board of Trustees or committee, or 60 days after the final action on the matter is taken by the Board of Trustees or committee.

9. ENFORCEMENT

Each Covered Person shall sign a statement acknowledging that he or she has received a copy of this Policy, has read and understands it, and agrees to comply with it. If the Board of Trustees has reasonable cause to believe that a Covered Person has failed to comply with this Policy, the Board may counsel the Covered Person regarding such failure and, if the issue is not resolved to the Board's satisfaction, may consider additional corrective action as appropriate.

I have received a copy of SSSC's Conflict of Interest Policy, which I have read and understand, and I hereby agree to comply with it.

Signed:

Printed Name:

Dated:

SSSC Conflicts of Interest Policy
EXHIBIT 1
Related Entities

United States:

Kundalini Research Institute (KRI) (California)
3-H-O Foundation International (California)
Sikh Dharma International (“SDI”) (California)
All local affiliates of SDI:
 Sikh Dharma of Altamonte Springs, Florida, Inc.
 Sikh Dharma of Colorado
 Sikh Dharma of Georgia
 Sikh Dharma of Houston, Texas, Inc.
 Sikh Dharma of Kansas City, Missouri
 Sikh Dharma of Massachusetts
 Sikh Dharma of Oregon
 Sikh Dharma of New Mexico, Inc.
 Sikh Dharma of Phoenix
 Sikh Dharma of San Diego
 Sikh Dharma of Southern California
 Sikh Dharma Brotherhood of the Bay Area
 Sikh Dharma of Washington
Sikh Dharma Education International (“SDEI”) (New Mexico)
Sikhnet, Inc. (New Mexico)
LYF Foundation (“LYF”) (Oregon)
Siri Singh Sahib of Sikh Dharma (“SSSSD”) (California)
Unto Infinity, LLC (“UI”) (Oregon)
Sikh Dharma Stewardship, LLC (“SDS”) (Oregon)
KIIT Company, Inc. (“KIIT”) (Nevada)
East West Tea Company, LLC (“EWTC”) (Oregon)
Raj Yog Takht, Inc. (Yoga West in Los Angeles) (California)
KIIT Renewable Energy, LLC (Nevada)
Akal Security, Inc. (New Mexico)
Coastal International Security, Inc. (South Carolina)
Saber IMT, LLC (New Mexico)
Protective Services Training Academy, LLC (Maryland)

Europe:

KIT Holding BV (Netherlands)
Yogi Tea GmbH (Germany)
Teapak S.r.l. (Italy)
LYSF (Legacy of Yogiji Support Foundation) (Netherlands)
Yogi Tea Foundation (Germany)
3HO Stichting (Netherlands)
3HO Europe (Netherlands)

SCI Chateau Anand (France)
SCI La Fontaine (France)

India:

KYEF3HO
KIT Natural Products and Services PVT LTD

SSSC Conflicts of Interest Policy
EXHIBIT 2
Actual Conflicts
(Section 4.a.)

1. A Board Member voting on a motion that involves a financial benefit to himself/herself or a Family Member. For example:
 - a. A Board Member or a Family Member receives compensation or other funding directly or indirectly from SSSC or any of its Related Entities and the transaction or arrangement involves such compensation or funding;
 - b. A Board Member or a Family Member has or anticipates having a compensation or other financial arrangement with any entity or individual that: (a) is a Related Entity; (b) sells goods or services to, or purchases services from SSSC or any of its Related Entities; (c) has any other transaction or arrangement with SSSC or any of its Related Entities; or (d) competes with SSSC or any of its Related Entities.

A Covered Person who is not a Board Member also has an Actual Conflict in the above situations. A conflicted Board Member or other Covered Person shall not participate in any telephonic or in-person meetings during any discussion of the transaction or arrangement, or be present when any such vote is taken (provided, however, that any such Board Member or other Covered Person may appear at a meeting to answer questions concerning the transaction or arrangement) pursuant to Section 6.a. (ii) of the Policy.

2. A Board Member voting on a motion that involves a financial benefit to a Related Entity for which the Board Member or a Family Member is a paid management-level employee, a paid consultant or a member of the Related Entity's governing body.
3. A Board Member voting on a motion that involves the placement of himself/herself or a Family Member as a board member or management-level employee of a Related Entity.
4. A Board Member voting on a motion that involves or affects the composition of that entity's governing body or management-level personnel of a Related Entity for which the Board Member or a Family Member is a paid management-level employee, a paid consultant or a member of the Related Entity's governing body.
5. A Board Member voting on a motion that affects the governing documents of a Related Entity for which the Board Member or a Family Member is a paid management-level employee, a paid consultant or a member of the Related Entity's governing body.

ANNUAL CONFLICT OF INTEREST QUESTIONNAIRE

SIRI SINGH SAHIB CORPORATION

This Questionnaire is to be completed annually by all SSSC Officers, Trustees, and members of committees of the Board of Trustees authorized to act on behalf of the Board.

1. NAME AND BACKGROUND INFORMATION

a. Name: _____

Address: _____

Telephone Number: _____

b. Position with Siri Singh Sahib Corporation _____

2. CONFLICT OF INTEREST INFORMATION

a. **Investments.** Identify any investments that you or a Family Member has or had during the last five (5) years in any organization that has, does, or is likely to provide goods or services to, or to compete with SSSC or any of its Related Entities (not including any stock, proprietary or debt interests with a value of less than \$20,000 or representing less than 1% of any company that is publicly held and listed on the New York Stock Exchange, American Stock Exchange or NASDAQ):

/ / None

b. **Directive or Other Services, Financial.** Identify any services that you or a Family Member provides or provided with the last five (5) years as a director, partner, principal, manager, employee or consultant to a Related Entity or to any organization that does, has, or is likely to provide goods or services to, or compete with SSSC or any of its Related Entities:

// None

- c. **Directive or Other Services, Loyalty.** Identify any services that you or a Family Member provides or provided with the last five (5) years as a director, officer, employee or consultant (paid or unpaid) to Related Entity:

// None

- d. **Interests in Transactions.** Identify any interest that you or a Family Member or any organization in which you or a Family Member have an interest (*e.g.*, a corporation or partnership) has had in any transaction during the last five (5) years, to which SSSC or any Related Entity, was a party (*e.g.*, any loans, sales of goods or services, or guarantees).

// None

- e. **Litigation.** Identify all litigation which you or a Family Member are parties to and which SSSC or any of its Related Entities is also a party.

// None

- f. **Other.** Identify all other circumstances affecting you or a Family Member that might appear to involve a conflict of interest, actual or potential, and any circumstances that could be viewed as use of information relating to SSSC or any of its Related Entities' business for personal profit or advantage.

// None

- g. **Family Members.** Provide the names of all of the following of your Family Members (include step-parents and step-siblings with whom you or your spouse/domestic partner have regular contact/a close relationship):
- (i) your spouse or domestic partner;
 - (ii) your ancestors (e.g., your parents and grandparents);
 - (iii) your children, step-children, grandchildren, and great-grandchildren;
 - (iv) the spouses of your children and step-children (your sons-in-law and daughters-in-law), grandchildren, and great-grandchildren
 - (v) your siblings and their spouses (your sisters-in-law and brothers-in-law);
 - (vi) parents of your spouse/domestic partner (your father-in-law and mother-in-law);
 - (vii) siblings of your spouse/domestic partner and their spouses (your sisters-in-law and brothers-in-law).

ACKNOWLEDGMENT AND SIGNATURE

To the best of my knowledge and belief, the above information is true, complete, and accurate.

DATED this ____ day of _____, 20____.

By _____