

**THIRD AMENDED BYLAWS
OF
SIRI SINGH SAHIB CORPORATION**

An Oregon Nonprofit Religious Corporation

As amended through: September 5, 2017

**ARTICLE 1
THE CORPORATION**

Section 1.1 Name. The name of the corporation shall be Siri Singh Sahib Corporation.

Section 1.2 Authority. The corporation is organized under the Oregon Nonprofit Corporation Act.

Section 1.3 Office. The principal office for the transaction of the activities and affairs of the corporation is in Española, New Mexico. The corporation may change the location of its principal office and have such other offices as its Board of Trustees may from time to time designate or which the purposes of the corporation may require.

Section 1.4 Constituent Corporations. References in these Bylaws to the “Constituent Corporations” shall mean the Sikh Dharma/3HO Community family of corporations identified in Exhibit A hereto. References in these Bylaws to the “Sikh Dharma/3HO Community” shall mean any persons who practice the Sikh religion as taught by the Siri Singh Sahib Bhai Sahib Harbhajan Singh Khalsa Yogiji (“Yogi Bhajan”) or who practice Kundalini Yoga as taught by Yogi Bhajan.

Section 1.5 Members. The corporation shall have no members.

**ARTICLE 2
BOARD OF TRUSTEES**

Section 2.1 General Corporate Powers. The activities, affairs and property of the corporation shall be directed and controlled by its Board of Trustees as set forth in these Bylaws. The members of the Board of Trustees shall be considered “Directors” of the corporation as defined under the Oregon Nonprofit Corporation Act.

Section 2.2 Duties. A Trustee shall perform his or her duties as a Trustee

including his or her duties as a member of any committee of the Board upon which the Trustee may serve, in good faith, in a manner the Trustee reasonably believes to be in or not opposed to the best interests of the corporation and with such care as an ordinarily prudent person would use under similar circumstances in a like position. In performing such duties, a Trustee shall be entitled to rely on factual information, opinions, reports or statements including financial statements and other financial data, in each case prepared or processed by:

(a) one or more officers or employees of the corporation whom the Trustee reasonably believes to be reliable and competent in the matters presented; or

(b) counsel, public accountants or other persons as to matters which the Trustee reasonably believes to be within such person's professional or expert competence; or

(c) a committee of the Board upon which the Trustee does not serve, duly designated in accordance with a provision of the Articles of Incorporation or the Bylaws as to matters within its designated authority, which committee the Trustee reasonably believes to merit his or her confidence; or

(d) as to religious issues, religious authorities and other persons whose position or duties in the religious organization the Trustee believes justifies reliance and confidence and whom the Trustee believes to be reliable and competent in the matters presented;

Except that the Trustee shall not be considered to be acting in good faith if the Trustee has actual knowledge concerning the matter in question that would cause such reliance to be unwarranted. A Trustee acts in good faith if the Trustee is acting in accordance with the best of the Trustee's knowledge and ability.

Section 2.3 Number of Trustees. The Board of Trustees shall consist of fifteen (15) Elected Trustees and two (2) Ministerial Ex-Officio Trustees, the Siri Sikdar Sahib/a and the Bhai Sahib/a of Sikh Dharma International.

However, for a period beginning March 1, 2017 and ending the first day of the September 2017 Khalsa Council meetings the Board of Trustees shall consist of fifteen (15) Elected Trustees, the two (2) Ministerial Ex-Officio Trustees, and Kulbir Singh Puri. Furthermore, for a period beginning the first day of the September 2017 Khalsa Council Meetings until the first day of the April 2020 Khalsa Council meetings the Board of Trustees shall consist of fourteen (14) Elected Trustees, the two (2) Ministerial Ex-Officio Trustees, and Kulbir Singh Puri.

Section 2.4 Term. The terms of Elected Trustees shall be approximately five (5) years, as specified in the Election Policy. Elections shall be staggered with one-half of the Trustees elected at approximately two and a half (2.5) year intervals. Each Trustee shall hold office until his/her term expires and until his/her successor has been elected and qualified unless otherwise terminated pursuant to Section 2.7. Trustees may serve consecutive terms. The vacancy created by the expiration of the term of a Trustee shall be filled as specified in Section 2.9.

Section 2.5 Election of Trustees. The Elected Trustees shall be elected by the Electorate. The conduct of elections and identity of the Electorate shall be defined in the “Board of Trustees Election Policy” adopted by resolution of the Board from time to time; provided, however that in no event shall the Board adopt an Election Policy that makes it a self-perpetuating Board.

Section 2.6 Qualifications for board membership To be eligible to serve as an Elected Trustee an individual must:

(a) be ordained as a minister of Sikh Dharma International at least two (2) full years immediately preceding his or her nomination and be currently in good standing;

(b) be a regular donor to one or more of the nonprofit Constituent Corporations (as defined in Section 1.4) and has been for at least two (2) calendar years immediately preceding his or her nomination;

(c) be of good character; have never been convicted of or admitted to any felony offense or a misdemeanor involving moral turpitude; not represent any threat to the security of the United States or have any foreign interests or status that conflict with the interests of the United States or with any element of the Sikh Dharma/3HO Community and businesses; agree to provide information for a confidential background check;

(d) not concurrently serve as a voting member of the Board of Directors of any non-profit Constituent Corporation identified on Exhibit A to these Bylaws. In order to comply with this requirement:

(1) A Trustee must either resign or continue as a non-voting member of the Board of Directors of a non-profit Constituent Corporation immediately upon taking office as Trustee,

(2) A Trustee may serve in a non-voting capacity on a

maximum of two (2) non-profit Constituent Corporation boards.

(3) If applicable, a Trustee serving a non-profit Constituent Corporation in a non-voting capacity may be recused from SSSC votes on issues involving that subject Constituent Corporation; and

(e) not be related by blood or marriage (including step-relations) to, or in a domestic partnership with, another Trustee; provided however, that this limitation shall not apply to Bibiji Inderjit Kaur Puri and her son Kulbir Singh Puri serving as Trustees at the same time.

Section 2.7 Events Causing Vacancies. A vacancy or vacancies on the Board of Trustees shall exist on the occurrence of the following:

(e) the resignation of a Trustee, pursuant to Section 2.10 below;

(f) the death of any Trustee;

(c) the determination by the Board of Trustees of a vacancy in the office of a Trustee who has been declared of unsound mind by an order of court, convicted of a felony or found by a final order or judgment of any court to have breached any duty arising under the Oregon Nonprofit Corporation Act;

(d) removal of a Trustee by the Board of Trustees, consistent with the policy established by the Board of Trustees or under any provision of the Oregon Nonprofit Corporation Act; or

(e) the determination by the Board of Trustees of a vacancy in the office of a Trustee due to failure of a Trustee to continue to meet any qualifications under Section 2.6.

Section 2.8 No Vacancy on Reduction of Number of Trustees. No reduction of the authorized number of Trustees shall have the effect of removing any trustee before that Trustee's term of office expires.

Section 2.9 Filling Vacancies on the Board of Trustees. A vacancy on the Board of Trustees relating to an Elected Trustee shall be filled by the person receiving the next highest number of votes in the most recent election. Any such successor Trustee shall serve the remainder of the term of the Trustee being replaced. Such successor Trustee is eligible to stand for election at the next regular election for all Trustees serving that term.

Section 2.10 Resignations. An Elected Trustee shall resign by giving written notice to the Board of Trustees. The resignation shall be effective when the

notice is given unless it specifies a later time for the resignation to become effective which shall be no later than 60 days from the date when the notice is given.

Section 2.11 Rights of Inspection. Every Trustee shall have the absolute right at any reasonable time to inspect and copy all books, records and documents of every kind and to inspect the physical properties of the corporation of which such person is a Trustee.

Section 2.12 Fees and Compensation. Trustees shall serve on a volunteer basis and shall not receive any compensation for their services; however, they may receive reimbursement for expenses, as may be fixed or determined by the Board of Trustees.

ARTICLE 3 MEETINGS OF THE BOARD OF TRUSTEES

Section 3.1 Place of Meeting. Meetings of the Board of Trustees shall be held at any place within or outside the State of Oregon which has been designated by resolution of the Board of Trustees or in the notice of the meeting. In the absence of such designation, meetings shall be held at the principal office of the corporation.

Section 3.2 Annual Meeting. The Board of Trustees shall hold an annual meeting for the purpose of organization, selection of officers and the transaction of other business as may properly come before the Board. The meeting shall be held in the month of April at the corporation's principal office or at such other place as the Board of Trustees may fix.

Section 3.3 Regular Meetings. Regular meetings of the Board of Trustees shall be held at least once each calendar quarter at such date, time and place as the Board of Trustees may fix upon at least forty eight (48) hours' notice or upon such other notice as prescribed by resolution of the Board of Trustees.

Section 3.4 Special Meetings. Special meetings of the Board of Trustees may be called for any purpose or purposes at any time by the President of the Corporation or by any three (3) Trustees upon at least forty eight (48) hours' notice or upon such other notice as prescribed by resolution of the Board of Trustees.

Section 3.5 Waiver of notice. Any Trustee may waive notice of a meeting in writing. Attendance of a Trustee at any meeting of the Board shall constitute a waiver of notice except when the Trustee attends a meeting for the express purpose of objecting to the transaction of business because the meeting was unlawfully convened.

Section 3.6 Quorum: Voting.

(a) A quorum of the Board of Trustees for the transaction of business at any meeting of the Board of Trustees shall consist of that minimum number of the members then in office required to approve such actions as are considered by the Board of Trustees at such meeting.

(b) Except for those matters specified in subsection (c) or (d) below, or as otherwise specified in these Bylaws or in the Articles of Incorporation, the affirmative votes of at least a simple majority of the Trustees then in office shall be required to constitute an act of the Board on any question.

(c) The following matters shall require the affirmative votes of at least two-thirds (2/3) of the Trustees then in office to constitute an act of the Board on such matter:

(i) Any sale, encumbrance, licensing or disposition of any interest in real, intangible or personal property, including intellectual property, having a market value of more than \$50,000 owned by the corporation or by any of the nonprofit Constituent Corporations;

(ii) Any acquisition by the corporation or by any of the nonprofit Constituent Corporations of an interest in real, intangible, personal, or intellectual property having a market value of more than \$50,000 which has not been previously approved in the acquiring entity's budget.

(iii) Entry into any contract for goods or services having a market value of more than \$50,000 by the corporation or by any of the nonprofit Constituent Corporations which has not been previously approved in such contracting entity's budget;

(iv) Amendment of the Articles of Incorporation and of the Bylaws of the corporation; and

(v) Election of the officers of the corporation.

(a) The following matters shall require the affirmative votes of at least three-quarters (3/4) of the Trustees then in office to constitute an act of the Board on such matter:

(vi) Designation of a Siri Sikdar Sahib/a or any successor to a Siri Sikdar Sahib/a, if no such successor has been otherwise designated by Siri Singh Sahib Bhai Sahib Harbhajan Singh Khalsa Yogiji.

(vii) Authorization of dissolution, merger, entry into a joint venture or other profit sharing arrangement, or sale of all or substantially all of the corporation's assets, or the dissolution, merger, entry into a joint venture or other profit sharing arrangement, or sale of all or substantially all of the assets of any of the Constituent Corporations;

(viii) Any withdrawals from the principle of the funds received from the sale of the cereal division of the former Golden Temple of Oregon, LLC.

(a) Solely for purposes of determining whether a quorum is present under this Section 3.6, a member of the Board of Trustees who has requested and received a Board-approved "Leave of Absence" shall not be counted as a Trustee then in office; provided, however, that in no event shall this reduced quorum requirement permit a quorum to consist of fewer than one-third (1/3) of the current members of the Board of Trustees (counting those on a Leave of Absence). The Trustee on a Leave of Absence remains a Trustee then in office for all purposes except the computation of the quorum.

To illustrate, in the event that three (3) members of a seventeen (17) member Board of Trustees were on a Leave of Absence, the two-thirds (2/3) requirement of paragraph (b) and the three-quarters (3/4) requirement of paragraph (c) would be determined as though there were only fourteen (14) of the Board of Trustees.

For these purposes, a Board-approved Leave of Absence and the process of defining the same shall be set forth in the "Board Leave of Absence Policy" adopted by resolution of the Board from time to time.

Section 3.7 Participation in Meetings by Conference Telephone. Members of the Board of Trustees may participate in a meeting through use of conference telephone or similar communications equipment, so long as all members participating in such meeting can hear one another.

Section 3.8 Action Without Meeting. Any action that is required or permitted to be taken by the Board of Trustees may be taken without a meeting if all members of the Board of Trustees, individually or collectively, consent in writing to such action. Such action by written consent shall have the same force and effect as an unanimous vote of the Board of Trustees and shall be filed with the minutes of the proceedings of the Board of Trustees.

Section 3.9 Reporting Requirements. The corporation shall:

(f) Make available for inspection at reasonable times and upon reasonable request the articles, bylaws and/or operating agreements of the corporation or any nonprofit Constituent Corporation, and

(g) Upon request by the International Khalsa Council, present at its annual Baisakhi

meeting a "Report to the Sikh Dharma/3HO Community," which shall contain such information as the Board of Trustees shall prescribe by resolution.

ARTICLE 4 OFFICERS

Section 4.1 Officers. The corporation shall have a President, Treasurer, and a Secretary and such other officers as it determines. Any number of offices may be held by the same person except as provided in the Articles or in these Bylaws and, except that neither the Secretary nor the Treasurer may serve concurrently as the President.

Section 4.2 Selection and Term of Office. The officers of the corporation shall be elected by affirmative vote of at least two-thirds (2/3) of the Trustees then in office and shall serve for a term of two and one half years (2.5) years or such shorter term as may be designated by the Board of Trustees by resolution adopted by affirmative vote of at least two-thirds (2/3) of the Trustees then in office. The election of officers shall take place at the first meeting of the Board of Trustees following each election of Trustees and at such other times as the Board may determine. Each officer shall hold office until such officer's resignation, removal, or other disqualification from service, or until such officer's respective successor shall be elected.

Section 4.3 Subordinate Officers. The Board of Trustees may elect, and may empower the President to appoint, such other officers as the business of the corporation may require. Each officer so elected or appointed shall have the title,

hold office for the period, have the authority, and perform the duties specified in these Bylaws or as the Board of Trustees may from time to time determine.

Section 4.4 Removal of Elected and Appointed Officer. Any elected or appointed officer may be removed by the persons authorized to elect or appoint the officer whenever, in their judgment, the best interests of the corporation will be served thereby. The removal of an officer shall be without prejudice to the contract rights, if any, of the officer so removed. Election or appointment of an officer or agent shall not of itself create contract rights.

Section 4.5 Resignation of Officers. Any officer may resign at any time by giving written notice to the Board of Trustees. The resignation shall take effect as of the date the notice is received or at any later time specified in the notice and, unless otherwise specified in the notice, the resignation need not be accepted to be effective. Any resignation shall be without prejudice to the rights, if any, of the corporation under any contract to which the officer is a party.

Section 4.6 Vacancies. A vacancy in any elected office because of death, resignation, removal, disqualification or any other cause shall be filled by election by affirmative vote of at least two-thirds (2/3) of the Trustees then in office. Each officer so elected or appointed shall hold office until the expiration of the term of the replaced officer and until a successor has been selected and qualified. Such vacancies shall be filled as they occur.

Section 4.7 President. The President shall perform such duties as are incident to the office or are properly required of the president of the Corporation.

Section 4.8 Secretary. The Secretary shall attend and record, or cause to be recorded, the minutes of all Board of Trustees meetings, and shall perform the following duties:

- (a) The Secretary shall keep or cause to be kept, at the principal office or such other place as the Board of Trustees may order, a book of minutes of all meetings, proceedings, and actions of the Board of Trustees and its committees. Minutes shall include time and place the meeting was held, whether the meeting was annual, regular, or special, and, if special, how authorized, the notice thereof given, the names of those present at Board of Trustees and committee meetings, and the proceedings thereof. The Secretary shall keep, or cause to be kept, at the principal office of the corporation, the original or a copy of the corporation's Articles and Bylaws, as amended to date.

(b) The Secretary shall give, or cause to be given, notice of all meetings of the Board of Trustees and any committees thereof required by these Bylaws or by law to be given. The Secretary shall keep the corporate seal, if any, in safe custody.

(c) The Secretary shall have such other powers and perform such other duties as the Board of Trustees or the Bylaws may prescribe.

Section 4.9 Treasurer. The Treasurer shall perform the following duties:

(a) The Treasurer shall keep and maintain, or cause to be kept and maintained, adequate and correct accounts of the corporation's properties and business transactions. The Treasurer shall give or cause to be given to the Board of Trustees such financial statements and reports as are required to be given by law, these Bylaws, or the Board of Trustees. The books of account shall at all times be opened to inspection by any Trustee.

(b) The Treasurer shall deposit, or cause to be deposited, all monies and other valuables in the name and to the credit of the corporation with such depository as the Board of Trustees may designate. The Treasurer shall disburse the funds of the corporation as the Board of Trustees may order, shall render to the Board of Trustees an account of all transactions as Treasurer and of the financial condition of the corporation on a monthly basis.

(c) The Treasurer shall have such other powers and perform such other duties as the Board of Trustees or the Bylaws may prescribe.

Section 4.10 Office of the Chancellor. There shall be an Office of the Chancellor of Siri Singh Sahib Corporation, comprised of the Chancellor and one or more Assistant Chancellors, which shall provide legal services to the Corporation. The Office of the Chancellor may also provide legal services to the Constituent Corporations. The Office of the Chancellor shall have such other powers and perform such other duties as prescribed by resolution of the Board. The Chancellor and Assistant Chancellors shall be licensed attorneys in good standing in one or more jurisdictions in the world. The Chancellor and Assistant Chancellors shall be appointed by and serve at the pleasure of the Board.

ARTICLE 5 COMMITTEES

Section 5.1 Appointment and Authority. The Board of Trustees, by resolution

adopted by a majority of the Trustees in office, may designate and appoint one or more committees, each of which shall consist of three or more Trustees. To the extent provided in the resolution, each committee shall have such powers and shall perform such duties as may be delegated from time to time by the Board of Trustees, except no committee shall have the authority of the Board of Trustees in reference to amending, altering or repealing these Bylaws; electing, appointing or removing any member of any committee or any Trustee or officer of the corporation; amending or restating the Articles of Incorporation; adopting a plan of merger or adopting a plan of consolidation with another corporation; authorizing the sale, lease, exchange or mortgage of all or substantially all of the property and assets of the corporation; authorizing the voluntary dissolution of the corporation or revoking proceedings therefore; adopting a plan for the distribution of the assets of the corporation; or amending, altering or repealing any resolution of the Board of Trustees which by its terms provides that it shall not be amended, altered or repealed by the committee. The designation and appointment of any committee and the delegation thereto of authority shall not operate to relieve the Board of Trustees, or any individual trustee, of any responsibility imposed upon it or him by law.

Section 5.2 Executive Committee. The Board of Trustees may if it so chooses appoint from among its members an Executive Committee of not less than five members. The Executive Committee shall have such powers and perform such duties as may be delegated from time to time by the Board of Trustees except such powers as are prohibited under the Oregon Nonprofit Corporation Act.

(h) All actions taken by the Executive Committee shall be by a majority of those serving on the committee if taken at a meeting or by unanimous written consent if taken without a meeting. The Executive Committee shall keep written records of all of its activities and proceedings. All actions by the Executive Committee shall be reported to the Board of Trustees at the first regular or special meeting succeeding such action and shall be subject to revision, alteration and approval by the Board of Trustees.

(i) Meetings of the Executive Committee shall be called, from time to time, at the direction and upon the request of any member thereof. Notice of such meetings, unless waived, shall in each instance be given to each member of the Executive Committee at least one day before the meeting, either orally or in writing. Vacancies in the membership of the Executive Committee shall be filled by the Board of Trustees at a special meeting called for that purpose or at a regular meeting.

Section 5.3 Other Committees. The Board of Trustees may, from time to time, appoint other committees for such purposes as designated by the Board of Trustees. Each committee shall have such powers and shall perform such duties as may be delegated and assigned to the committee by the Board of Trustees, except such powers as are prohibited under the Oregon Nonprofit Corporation Act. However, all matters transacted by a committee in the name of the corporation shall be submitted and ratified by the Board of Trustees at its next regular or special meeting.

Section 5.4 Meetings and Actions of Committees. The Board of Trustees shall have the power to prescribe the manner in which proceedings of any committee shall be conducted. Unless the Board of Trustees shall otherwise provide, the regular and special meetings and other actions of any such committee shall be governed by the provisions of Article 3 applicable to meetings and actions of the Board of Trustees. The Board of Trustees shall require that minutes be kept of each meeting of each committee, which minutes shall state the date, time and place the meeting was held; whether the meeting was regular or special, and, if special, how authorized; the notice given; the names of those present at the committee meeting; and the actions taken.

Section 5.6 Advisory Commissions. The Board may create one or more advisory commissions to serve at the pleasure of the Board. Persons appointed to such advisory commissions need not, but may, be Trustees. The Board shall appoint and discharge advisory commission members. All actions and recommendations of an advisory commission shall require ratification by the Board before being given effect.

ARTICLE 6 FISCAL MATTERS

Section 6.1 Fiscal Year. The fiscal year of the corporation shall begin on July 1 of each calendar year and terminate on the succeeding June 30.

Section 6.2 Funds. All funds of the corporation not otherwise employed shall be deposited in a bank, savings and loan association, or other financial institution or shall be otherwise invested as the Board of Trustees may from time to time determine.

Section 6.3 Checks. All checks, drafts, notes and evidence of indebtedness of the corporation shall be executed on behalf of the corporation in accordance with resolutions adopted by the Board of Trustees of the corporation.

Section 6.4 Audits. The Board of Trustees may cause the financial accounts and

records of the corporation to be audited annually by an independent certified public accountant selected by the Board.

Section 6.5 Distribution of Assets. No Trustee of the corporation may receive, at any time, any of the net earnings of the corporation, or share in any of the corporation assets upon dissolution.

Section 6.6 Loans Prohibited. The corporation shall make no loans to any officer or to any Trustee.

ARTICLE 7 AMENDMENTS TO BYLAWS

The Board of Trustees may adopt, amend, or repeal these Bylaws with the approval of at least two-thirds of the Trustees then in office. The restated Bylaws, and any amendment, repeal or new adoption shall be executed by the President and Secretary of the Corporation.

Adopted this _____ day of _____, 2017.

Gurujodha Singh Khalsa, President

Viriam Singh Khalsa, Secretary

**SIRI SINGH SAHIB
CORPORATION SECOND
AMENDED BYLAWS**

**EXHIBIT A (Sections 1.4 and 2.6)
CONSTITUENT CORPORATIONS**

NON-PROFIT ENTITIES:

United States:

3-H-O Foundation International (California)
Sikh Dharma Education International (New Mexico)
Kundalini Research Institute (California)
Sikh Dharma International (California)

All local affiliates of SDI:

- Sikh Dharma of Altamonte Springs, FL, Inc.
- Sikh Dharma Brotherhood of the Bay Area
- 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 New Mexico, Inc.
- Sikh Dharma of Oregon
- Sikh Dharma of Phoenix
- Sikh Dharma of San Diego
- Sikh Dharma of Southern California

Sikhnet, Inc. (New Mexico)

Legacy of Yogi Bhajan Foundation (Oregon)

- LYF Management, LLC (Delaware)
- LYF Sacred Collection, LLC (Delaware)
- LYF Guru Ram Das Ashram LA, LLC (Delaware)
- LYF Secretariat LA, LLC (Delaware)
- LYF Guru Arjan Dev Ashram LA, LLC (Delaware)
- LYF Siri Gurbani Sadan LA, LLC (Delaware)
- LYF Saturn Street LA, LLC (Delaware)
- LYF Guru Ram Das Puri, LLC (Delaware)
- LYF HGRD Complex, LLC (Delaware)
- LYF Ranch and Estates, LLC (Delaware)
- LYF Nanak Nivas, LLC (Delaware)
- LYF Ram Das Nivas, LLC (Delaware)
- LYF Shanti Nivas, LLC (Delaware)

- LYF Sukh Nivas, LLC (Delaware)
- LYF 29 Highway 106, LLC (Delaware)
- LYF KWTC General, LLC (Delaware)
- LYF Orchard, LLC (Delaware)
- LYF Heber Camp, LLC (Delaware)

Unto Infinity, LLC (Oregon)

Europe:

Legacy of Yogiji Support Foundation Stichting (Netherlands)

Yogi Tea Foundation (Germany)

European 3HO Foundation Stichting (Netherlands)

Stichting 3HO (Netherlands)

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

KYEF3HO (3HO & SDEI) (India)

FOR PROFIT ENTITIES:

United States:

KIIT Company, Inc. (Nevada)

- East West Tea Company, LLC (Oregon)
- Raj Yog Takht, Inc. (Yoga West in LA) (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)
- KIT Natural Products & Services PVT LTD (India)

Europe:

KIT Holding BV (Netherlands)

- Yogi Tea GmbH (Germany)
- Teapak S.r.l. (Italy)
- (India)