Anti-Corruption & Anti-Bribery Policy for **Icon for Child and Adult Nurturing (I-CAN) Enterprise**

The main objective of this policy is having a adherence policy for Anti-corruption actual or perceived and Anti Bribery. And at the same time to have a robust control environment to take appropriate disciplinary action on any corrupt practice, leading to termination.

Scope

This Policy establishes Clear Standards and guidelines regarding the prevention of Bribery and Corruption. It is ICAN policy to conduct all of our business in an honest and ethical manner.

We at ICAN take a zero- tolerance approach to Bribery and Corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships whenever we operate and implementing and enforcing effective systems to counter Bribery and Corruption

Policy Framework

Bribe, Facilitation Payments or Kickbacks

• ICAN prohibits all forms of bribery and corruption whether involving, but not limited to,

Government Official or a private sector person or company and whether directly or indirectly.

• ICAN conducts its business lawfully and ethically and expects everyone associated with it to conduct its business with integrity regardless of the existence of any local customs or traditions that may question integrity.

• No Associate shall ever:

• Directly or indirectly offer or pay, or authorize an offer or payment, of money or anything of value to a government official, Healthcare Professionals, or any other person or entity (including in the private sector), which is:

• Intended to influence the judgment of the recipient in exercising his or her job responsibilities, or

• Intended to secure preferential treatment or an improper advantage for ICAN, or Intended as gratification for the recipient having made a decision or acted in a way that benefited

ICAN.

• Directly or indirectly request or accept any money or item of value, which is:

• Intended to influence the judgment or conduct of an Associate in his or her job responsibilities, or

• Intended as gratification for a decision or act in a way that benefits the person or entity giving the item of value.

Gifts, Hospitality and Entertainment

A Gift/Favour that is not directly or indirectly provided to or received from a Public Official and that meets all of the following criteria is generally permitted:

a. It does not include cash or a cash-equivalent (e.g., gift certificates, vouchers, or other items that can be readily exchanged for cash);

b. It is not intended to improperly influence or reward any person regarding any matter or transaction involving ICAN or another party

c. It is unsolicited, given infrequently, and given openly, not secretly;

d. It does not breach any other law or policy;

e. It is given or received in ICAN name and not in the name of the individual member ; and

f. It is of an appropriate type and value, given at an appropriate time, taking into account the motive, local custom and laws, and the rules of the employer of the Third Party making or receiving the Gift/Favour.

g. The reimbursement of travel expenses of Third Parties may not be used as a Gift/Favour and is permissible only when the travel serves a legitimate purpose, is appropriately documented, and complies with ICAN Guidelines

Facilitating payments

Facilitating payments are not permissible under this policy other than as specified below. A facilitating payment is a payment made to a Public Official to further routine governmental action (e.g., processing visas, clearing customs, providing police protection, or providing mail services) that is of a non-discretionary nature (i.e., that the official is already bound to perform).

A legally mandated administrative fee for expediting government services is not a prohibited facilitating payment (in such cases, a proper receipt should be retained).

Engaging Third Parties

ICAN may be held liable for the actions of Third Parties acting for or on its behalf. To minimize the risk of potential liability resulting from the acts of others, a Third Party may only be engaged at the department after performing due diligence to verify that the Third Party is reputable and committed to operating in an ethical and legally compliant manner. Where appropriate based on an assessment of risk, this policy will be communicated to Third Parties and appropriate contractual arrangements will be implemented to ensure compliance by such Third Parties.

Accounting Books and Records

Compliance with the accounting and internal control procedures of ICAN. It is mandatory to ensure all accounting records, payments by or on behalf of ICAN, expenditures, expense reports, invoices, vouchers, Gifts, and any other business expenses are accurately and reliably reported And recorded. False or misleading entries or invoices are prohibited. In addition to being required and governed by applicable accounting standards, maintaining accurate books and records and adequate internal accounting controls is required under many anti-bribery laws and is an international best practice for preventing improper behaviour.

Reporting

Members of the staff team should report immediately any suspected or actual violations of this policy or anti-bribery laws.

CONSEQUENCES OF VIOLATION

Any member of the team who violates this policy may be subject to disciplinary action, up to and including dismissal or expulsion, as applicable. Third Parties who violate this policy are subject to termination of all relationships with ICAN. Violations of this policy may also result in civil and criminal penalties for such individuals in multiple jurisdictions.