



# AQUARIUS VISION WORKS LLP

## Whistleblower Policy

### 1. Purpose

The purpose of this Whistleblower Policy is to provide a mechanism for employees, contractors, and stakeholders to report concerns about unethical, illegal, or fraudulent activities within the organization without fear of retaliation. This policy is intended to encourage open communication and foster an ethical culture within the organization.

### 2. Scope

This policy applies to all employees, contractors, suppliers, vendors, and any other parties engaged with the organization.

### 3. Definition of Whistleblowing

Whistleblowing is the act of reporting suspected unethical, illegal, or fraudulent activity within the organization. Such activities may include, but are not limited to:

- Financial misconduct (e.g., fraud, theft, misrepresentation)
- Violation of laws, regulations, or company policies
- Environmental hazards
- Workplace harassment or discrimination
- Safety concerns
- Misuse of company assets

### 4. Reporting Procedure

Any individual who has knowledge of, or a reasonable belief that, unethical or illegal activities are occurring within the organization is encouraged to report their concerns. Reports can be made through the following channels:

- Internal Reporting Line: [Provide contact details such as email, phone, or online portal]
- Anonymous Reporting: Reports may be made anonymously if desired through [anonymous reporting mechanism details].
- Supervisor: Reports can be made to the immediate supervisor or any other management personnel.

All reports will be treated confidentially and investigated promptly.

### 5. Investigation Process

Upon receiving a report, the following steps will be taken:



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1. **Acknowledgement:** The whistleblower will receive an acknowledgment of the report within [number] business days, if contact information is provided.
2. **Initial Assessment:** An initial assessment of the report will be conducted to determine whether further investigation is warranted.
3. **Investigation:** If necessary, a formal investigation will be carried out by a designated team, which may include legal, HR, or external advisors.
4. **Outcome:** Upon conclusion of the investigation, appropriate action will be taken, which may include disciplinary action, policy revisions, or legal recourse. The whistleblower will be informed of the outcome if possible, while maintaining confidentiality.

## 6. Protection Against Retaliation

Retaliation against a whistleblower is strictly prohibited. Any form of harassment, demotion, suspension, or discrimination against an individual for reporting concerns in good faith will not be tolerated. Disciplinary action, including termination, may be taken against any employee who retaliates against a whistleblower.

## 7. False Claims

This policy is designed to protect individuals who report concerns in good faith. However, if an individual knowingly makes a false report or provides false information, disciplinary action may be taken against that individual.

## 8. Confidentiality

The organization will make every effort to protect the confidentiality of whistleblowers. Information about the report will only be shared with individuals on a need-to-know basis during the investigation process.

## 9. Reporting to External Authorities

In certain circumstances, individuals may be required or encouraged to report concerns to external regulatory authorities. The organization will provide support to whistleblowers who choose to take this step in compliance with applicable laws.

## 10. Review of Policy

This policy will be reviewed annually or as needed to ensure its continued effectiveness and compliance with legal requirements.