



AQUARIUS VISION WORKS LLP

Anti-Bribery and Anti-Corruption (ABAC) Policy

1. Purpose

The purpose of this Anti-Bribery and Anti-Corruption Policy is to ensure that Aquarius Vision Works LLP and its employees, contractors, and third-party partners comply with applicable anti-bribery and anti-corruption laws. This policy sets the standards for the prevention, detection, and reporting of bribery and other forms of corruption.

2. Scope

This policy applies to all employees, partners, officers, contractors, consultants, agents, and other third parties acting on behalf of Aquarius Vision Works LLP, whether permanent, temporary, or on a contract basis. The policy applies to all jurisdictions in which the company operates.

3. Policy Statement

Aquarius Vision Works LLP has zero tolerance for bribery and corruption. It is strictly prohibited to offer, promise, give, or accept bribes, kickbacks, or any form of improper payments to gain or retain business or a competitive advantage. All business dealings must comply with the highest standards of integrity and transparency.

4. Definitions

- **Bribery:** Offering, giving, receiving, or soliciting something of value as a means of influencing the actions of an individual holding a public or private office.
- **Corruption:** The abuse of entrusted power for private gain.
- **Facilitation Payments:** Small payments made to expedite routine governmental actions (such as issuing permits or processing visas).
- **Kickbacks:** Payments made in return for a business favor or advantage.

5. Legal Compliance

Aquarius Vision Works LLP is committed to complying with the following applicable anti-bribery and anti-corruption laws, including but not limited to:

- Indian Penal Code (IPC), 1860.
- Prevention of Money Laundering, 2002.
- Central Vigilance Commission Act, 2003.



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6. Prohibited Activities

Employees, contractors, or third parties must not:

- Offer, give, or accept bribes or illicit payments.
- Make facilitation payments, except where failure to make such payments would put personal safety at risk.
- Offer or accept gifts or hospitality that could be perceived as improper.
- Engage in money laundering or use company resources for illegal activities.

7. Gifts, Entertainment, and Hospitality

Offering or accepting gifts, entertainment, or hospitality is only acceptable if:

- It is consistent with customary business practices.
- It is reasonable and appropriate under the circumstances.
- It does not improperly influence business decisions or create a conflict of interest.
- It is not illegal under applicable laws.

8. Responsibilities

- Employees and Representatives: Must read, understand, and comply with this policy. Any suspected acts of bribery or corruption must be reported to [Compliance Department or relevant authority].
- Management: Responsible for implementing this policy, ensuring compliance, and promoting a culture of integrity.

9. Reporting Violations

Employees are required to report any violations of this policy to the [Compliance Officer/Legal Department] or through the confidential reporting hotline. Retaliation against any employee who reports a violation in good faith is strictly prohibited.

10. Consequences of Non-Compliance

Violations of this policy may result in disciplinary action, including termination of employment or business relationship. In addition, individuals involved may face civil or criminal penalties under applicable law.



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11. Training and Awareness

Aquarius Vision Works LLP will provide regular training to employees to ensure understanding and compliance with this policy. Third-party partners will also be required to comply with the anti-bribery and anti-corruption standards outlined herein.

12. Monitoring and Review

The [Compliance Officer] will monitor compliance with this policy, and periodic reviews will be conducted to ensure its effectiveness. This policy will be updated as necessary to reflect any changes in relevant laws or regulations.

13. Questions and Support

For any questions regarding this policy or to seek guidance on specific situations, employees should contact the [Compliance Officer/Legal Department].

14. Amendments

This policy was approved in the year 2024 and will be reviewed annually or when necessary due to legal or business changes.

A handwritten signature in black ink, appearing to read 'N. Sharma'.