



AVANTAA GOLD JEWELLERY L.L.C

Anti-Bribery and Anti-Corruption Policy

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1. Introduction

AVANTAA GOLD JEWELLERY L.L.C is committed to conducting its business in an honest and ethical manner. We adhere to best practices with respect to anti-bribery and anti-corruption behavior, and therefore, we have a ZERO tolerance policy for bribery and corruption by employees, officers, directors, agents, consultants, and contractors of AVANTAA GOLD JEWELLERY L.L.C.

2. Purpose

The purpose of this policy is to set out the responsibilities of AVANTAA GOLD JEWELLERY L.L.C and all employees in observing our commitment to the avoidance of bribery and corruption. In developing this policy, we have made reference to the OECD and DMCC Guidelines for Responsible Sourcing of Precious Metals and the LBMA Responsible Sourcing and Good Delivery Rules.

3. Scope

This policy shall be complied with by all "Covered Persons", namely (a) AVANTAA GOLD JEWELLERY L.L.C, (b) to all actions by their employees and shareholders. It covers dealings and transactions in all countries in which AVANTAA GOLD JEWELLERY L.L.C operates.

4. Definition

AVANTAA GOLD JEWELLERY L.L.C defines bribery and corruption as follows:

The receiving or offering of an undue reward by or to any holder of public office, private employee, colleague, or

representative of any other organization, designed to influence them in the exercise of their duty, and to incline them to act contrary to accepted standards of honesty and integrity; or

The misuse of public office or public power for private gain or offering or promising anything of value, whether directly or indirectly, to a public official or a political candidate, party or party official, in order to obtain, retain or direct business, or to secure any improper business advantage.

5. Policy

AVANTAA GOLD JEWELLERY L.L.C Anti-Bribery and Anti-Corruption Policy requires Covered Persons:



- Not to offer or make any bribe, unorthodox or unauthorized payment or inducement of any kind to anyone;
- Not to solicit business by offering any bribe, unorthodox or unofficial payment to customers or potential customers;
- Not to accept any kind of bribe, unorthodox or unusual payment or inducement that would not be authorized by AVANTAA GOLD JEWELLERY L.L.C in the ordinary course of its business activities;
- To refuse any bribe or unorthodox payment and to do so in a manner that is not open to misunderstanding or giving rise to false expectation; and to report any such offers to the Managing Director of AVANTAA GOLD JEWELLERY L.L.C;
- All Covered Persons will report to the Managing Director any breaches of the Policy, related principles or standards or of any associated legislation.

6. Compliance and Enforcement

This Policy was approved by the Managing Director. The Managing Director has overall responsibility for ensuring this Policy complies with our legal and ethical obligations, and that all those under our control comply with it.

For the purposes of this Policy, the Compliance Manager is the Corporate Secretary. The Compliance Manager has primary and day-to-day responsibility for implementing this Policy, and for monitoring its use and effectiveness.

Management and senior staff at all levels are responsible for ensuring those reporting to them are made aware of and understand this Policy.

Employees are responsible to comply with AVANTAA GOLD JEWELLERY L.L.C policies and procedures and to be alert to any behavior or actions that are inconsistent with AVANTAA GOLD JEWELLERY L.L.C policies and procedures. Employees also are responsible to notify their superior or manager or the Compliance Manager of any suspected bribery and corruption.

7. Training and Awareness

This Policy will be communicated to all employees during the initial staff induction process and as appropriate, thereafter. Our policy on bribery and corruption is supported by governance procedures covering monitoring of adherence and record keeping. Any breach of the Policy by any employee will be considered as grounds for disciplinary action, which may include dismissal.



8. Key Risk Areas

1. Gifts and Hospitality: AVANTAA GOLD JEWELLERY L.L.C does prohibit the offer or receipt of gifts, hospitality, or expenses whenever they could influence or be perceived to influence the outcome of a contractual or material business transaction.
2. Donations and Political Activities: AVANTAA GOLD JEWELLERY L.L.C may make charitable donations that are legal and ethical under local laws, but it does not make contributions to political parties, organizations, or individuals engaged in politics.
3. Business Partners, Suppliers, and Other Counterparties: AVANTAA GOLD JEWELLERY L.L.C expects its business partners to approach issues of bribery and corruption in a manner consistent with this policy.
4. Customers' Representative or Public Official's Travel: AVANTAA GOLD JEWELLERY L.L.C ensures that all expenditures related to customers' representative or public official's travel are compliant with applicable laws and regulations.
5. Inbound and Outbound Bribery: AVANTAA GOLD JEWELLERY L.L.C takes measures to prevent, detect, and address the risk of personnel bribing others on behalf of the company (outbound bribery) and the risk of bribery of the company's personnel (inbound bribery).
6. Conflict of Interest: AVANTAA GOLD JEWELLERY L.L.C ensures that all personnel report any actual or potential conflict of interest that may arise in the course of their work.

9. Bribery and Corruption Prevention and Control

1. Risk Identification and Risk Assessment: The Compliance Manager assesses the vulnerability of each business unit to bribery and corruption risks.
2. Due Diligence Management: AVANTAA GOLD JEWELLERY L.L.C conducts due diligence on potential business transactions to identify and eliminate the risk of corruption and money laundering.
3. Accurate Books and Record Keeping: AVANTAA GOLD JEWELLERY L.L.C keeps financial records and has appropriate internal controls in place to evidence the business reason for making payments to third parties.
4. Effective Monitoring and Control: The Compliance Manager takes the necessary steps to maintain an effective system of internal control and monitoring to prevent bribery and corruption.
5. Raising Concerns, Reporting, and Whistleblowing: AVANTAA GOLD JEWELLERY L.L.C encourages employees to report any questionable situation to the management team.



6. Employee Protection: AVANTAA GOLD JEWELLERY L.L.C protects employees who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing.
7. Investigation: AVANTAA GOLD JEWELLERY L.L.C investigates any reported, detected, or reasonably suspected bribery or breach of this policy.
8. Violations to this Policy: AVANTAA GOLD JEWELLERY L.L.C takes disciplinary action against anyone who violates this policy, up to and including termination of employment or business relationship.
9. Annual Internal Audit: AVANTAA GOLD JEWELLERY L.L.C conducts an annual internal audit to verify compliance with this policy.
10. Management Review: AVANTAA GOLD JEWELLERY L.L.C reviews this policy annually to ensure its continuing suitability, adequacy, and effectiveness.

10. Amendment of the Policy

AVANTAA GOLD JEWELLERY L.L.C is committed to continuously reviewing and updating this policy and procedures based on learning. Any amendment or waiver of any provision of this policy must be approved in writing by the Managing Director. This policy will be reviewed and audited from time to time which requires cooperation from all concerned.

Reviewed & Approved by

Mr. Rameshkumar Girdharlal Shah

Designation: Manager

