Precious Jewels Corpn.

ANTI-CORRUPTION POLICY & ANTI BRIBERY POLICY OF PRECIOUS JEWELS CORPORATION

At Precious Jewels Corporation (hereinafter referred as "PJC"), we are committed to the highest standards of ethics and integrity in all our activities. This Anti-Corruption Policy (this "Policy") sets forth PJC's commitment to ensure that PJC and others acting on PJC's behalf abide by Anti-Corruption Laws. PJC prohibits any form of bribery or corruption, whether involving a Public Official or a private sector company or individual.

This Policy applies to all employees, officers, directors of PJC, (collectively "PJC Personnel")
All PJC Personnel are expected to be aware of, and comply with this Policy and immediately report, actual or suspected violations to the management of the PJC and the management is expected to oversee and understand the non-compliance with this policy. Violations of this Policy by any PJC Personnel may result in disciplinary action up to termination of employment in accordance with applicable laws.

Prohibited Payments

PJC Personnel are prohibited from giving, offering, promising or receiving Anything of Value, directly or indirectly, with the intent to obtain an improper business advantage for PJC.

PJC Personnel must transparently consult with their Legal and Business Conduct colleagues as required by this Policy.

Below is a list of activities and interactions where particular care needs to be taken to comply with this Policy.

1) Interactions with the Public officials may only be entered into if there is a bona fide and legitimate business need for the services, compensation does not exceed fair market value, the arrangement is permitted by applicable laws and the arrangement complies with this Policy.
2) No gifts, hospitality or entertainment may be provided with the intent to obtain an improper business advantage for PJC. Reasonable hospitality is only permitted if incidental to a legitimate business meeting.
3) Funding may not be provided with the intent to obtain an _improper business advantage for PJC. For Precious Jewels Corporation
4) PJC prohibits all PJC Personnel from offering or authorizing the offer of "facilitation payments," which are small, unofficial payments (sometimes referred to as "tips" or "grease payments") to Public Officials to expedite the performance of routine government actions.

To address above stated risks, we have taken the following steps:

a) Implemented an anti-bribery and corruption policy;
b) Undertaken a risk assessment exercise, which will be subject to on-going review;
c) Undertaken a training program to all concern departments

Employees' responsibilities

1) You must ensure that you read, understand and comply with this policy.

PRECIOUS JEWELS CORPORATION

2) The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for us or under our control. All workers are required to avoid any activity that might lead to, or suggest, a breach of this policy.
3) You must notify your manager and/or the Compliance Manager as soon as possible if you believe or suspect that a conflict with this policy has occurred or may occur in the future. For example, if a client or potential client offers you something to gain a business advantage with us or indicates to you that a gift or payment is required to secure their business.

Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct.

Potential risk scenarios: "red flags"

The following is a list of possible red flags that may arise during the course of you working for us and which may raise concerns about anti-bribery and anti-corruption.

If you encounter any of these red flags while working for us, you must report them promptly to your manager: -

1) a third party offering a commission or cash payment before supplying the raw material
2) A third party offers an unexpected commission for their faulty service
3) A third party offers an unexpected commission for acceptance of their goods to be returned.
4) A third party offers lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services
5) A third-party request that a payment is made to "overlook" potential legal violations
6) you receive an invoice from a third party that appears to be non-standard or customized
7) A third party insists on the use of side letters or refuses to put terms agreed in writing
8) You are offered an unusually generous gift or offered lavish hospitality by a third party.

Disciplinary actions regarding bribery or corruption

Particulars	Procedure	Action
Complaint about offering of commission by supplier or any contractor	Investigation by Partners about complaint; After verification of such complaint	Warning letter to warn not to be done in future
Complaint about passing important business secrets to competitor	Investigation by Partners about complaint; After verification of such complaint	Final warning to warn not to be done in future
Recurring Complaints about passing important business secrets to competitor or taking commission on purchase	Investigation by Partners about complaint; After verification of such complaint	Direct dismissal without any notice

Reporting Violations

If any PJC Personnel is taking actions or may be considering taking actions that are suspicious and that you think may be a violation of this Policy, you must immediately report these actions (actual or

potential) or suspicions to the management. This Policy will be communicated in writing to all employees and through training on a periodic basis.

Grievance Redressal Responsibility: -

Mr. Raj Kumar Tongya (Managing Partner) himself is responsible for investigation for any case identified for bribery or corruption.

In case of any grievances regarding this policy found by anybody can contact us @ pjcjaipur.info@gmail.com

PRECIOUS JEWELS CORPORATION