

Code of Conduct – Business Partners

01. Purpose and Scope

Anaya Gems “AG” (d/b/a OTC International & Dialuck Corporation) located at 31-00 47th Ave. 5th Fl. Long Island City, New York in pursuit of commercial achievements and has been operating the business in a responsible manner. We believe that collaboration with our business partners and to ensure that the interests of the partners, in order to consolidate the company’s business development and achieve a long-term business development.

Our company set up Code of Conduct for Social Responsibility, this Code covers environment, health and safety, labor policies, as well as a moral obligation and a particular community office to be observed; And expect the concept of sustainable development for business partners are consistent with ours.

This Code applies to our Company, our Subsidiary Company and business partners all concerned. We should act in this Code, and to make reasonable efforts to influence working with colleagues, to ensure that act in good faith and moral standards class.

02. Operating Principles

AG operating principles commit the businesses and relevant persons to:

- Comply with applicable legal requirements and regulations
- Maintain high standards of business ethics and corporate governance
- Meet highest standards in discharging our corporate social responsibilities commitments
- Respect the privacy of personal and business data
- Respect for community
- Ensure the safety of employees, customers, suppliers, business partners and the general public as a whole
- Provide high quality services

03. Business Ethics

Business partners committed in good faith and fair business all business, all those concerns must comply with all applicable legal requirements and company policies, and must strictly follow ethics:

(a) Business Integrity

Any commercial areas should strictly abide by integrity standards, any form of corruption, extortion and embezzlement are strictly resulting in immediate termination and legal actions.

(b) Disclosure of Information

Information related to business activities, organizational structure, financial situation and performance is to be disclosed in accordance with applicable regulations and industry practices.

(c) No Improper Advantage

No offer or accept bribes or other forms of improper income.

(d) Protection of Identity

We should respect the privacy rights of others; information obtained in business dealings should be confidential.

(e) Privacy

We commit to protect the personal information of business dealings confidential (including suppliers, customers, consumers and employees); such confidential behavior should be consistent with the reasonable expectations of such persons.

(f) Non-Retaliation

We should provide employees a channel of communication to raise any concerns without fear of retaliation.

04. Ensuring Fair Competition

Business partners should comply with the applicable laws for the protection of fair and open competition. The applicable statutory provisions generally price or term agreements with competitors, agreements with competitors for the purpose of market or customer allocation, concerted actions with competitors with respect to prices, terms, market or customers, as well as unfair practices.

05. Keeping of Records

Business partners should keep proper records and follow accounting policies. All company's books, invoices, records, accounts must be created and maintained, and should be fair, accurate and in reasonable detailed to reflect the substance of transaction and disposition of the business. All relevant expenses should be properly approved and contained in the financial records.

06. Avoidance of Conflicts of Interest

A conflict of interest rises where a person's private interests interfere with the proper discharge of his official duties. Business partners committed to conducting its business without conflicts of interest and this Code requires all Relevant Persons to avoid any situation which may lead to an actual and perceived conflict of interest.

07. Prevention of Bribery

Business partners committed to abiding by all relevant laws in order to prevent bribery whenever undertakes business. This applies to:

- Relevant Persons not accepting bribes: That is they should not solicit any advantage from any person having business dealings with the Company. Nor should they accept any such advantage if such act could affect their objectivity in conducting Company's business or induce them, to act against the interest of the Company, or lead to allegations of impropriety. Further they should ensure that the appropriate managers in the Company are informed of any advantage they have accepted.
- Relevant Persons not giving bribes: They must not offer a bribe to any person or company for the purpose of influencing their actions. Any advantage given in the conduct of the Company's business should be with the prior written approval of the head of respective business unit.

Items considered bribes are advantages which include money, loans, fees, rewards, gifts, employment, offices, contracts, services or other benefits for the relevant persons or connected persons given to persons without their principals' knowledge when they are acting as agents. There is no restriction on normal loans from banks or other financial institutions made at prevailing rates and terms, nor does bribery include traditional gifts of nominal value given during festive seasons.

Although entertainment is an acceptable form of business and social behavior, relevant persons should not accept lavish or frequent entertainment from persons with whom the Company has business dealings if, by doing so, it might be perceived that they are placing themselves in a position of obligation to the offeror. When giving entertainment, company functions are preferable to entertaining individuals.

Relevant persons should exercise good judgment and try to control in giving and receiving business gifts and entertainment. This should not be given in cash, cash equivalent, or loans; they should not be excessive in frequency or value.

08. Facilitation Payments

In any case do not provide or accept "Facilitation Payments". "Facilitation Payments" means including any such fees provided or received by the agents and intermediaries – small number or informal of funds, used to promote or expedite a routine or the required action.

09. Anti-Money Laundering

A set of procedures, laws or regulations designed to stop the practice of generating income through illegal actions. In most cases money launderers hide their actions through a series of steps that make it look like money coming from illegal or unethical sources was earned legitimately. Business partners must verify the identity of counterparties on their screened to ensure its legitimacy. This may require to access to basic background information, particularly with regard to the reason the customer's business, source of income, the expected level of activity, as well as the reason of activities.

10. Customs Law

Business partners require determining the correct category, value and country of origin for all importer good. Customs law applies to our internal transfers and the transactions with third parties. As importers, we must be able to pass documented and auditable records to prove that fulfilled the legitimate concerns of the responsibility. It requires the accurate and complete information about imported products, such as country of origin and real value.

11. Conflict-free diamonds and gold trading

(a) The ethical sourcing

Business partners are committed to adopt a zero-tolerance policy conflict diamonds like the global diamond industry. And so on through the measures of Kimberly Process to track diamonds from mine to market, Business partners and the United Nations, Government and nongovernmental organizations control diamond exports together in order to suppress the sale of illicit diamonds.

(b) With regard to the Kimberly Process

We strictly abide and fulfill the criteria by the Kimberly Process, which is a tracking and identification of diamonds international processes. On April 2003, the US Congress and President George accepted the legislation through the Kimberly Process, to require all American diamond retailers only to prove that each manufacturer have received goods from legitimate channels to but diamonds.

(c) Purchasing gold standards

We in all aspects of business operations are to comply with the highest ethical standards. We should take the following measures:

- Gold and metals committed to ensuring compliance with the most stringent from human rights, social and environmental criteria suppliers.
- Establish close relationships with suppliers
- Research on gold mining , refining and manufacturing processes

- Observe the highest priority to environmental management standards from the mine purchase gold suppliers.
- Cooperation with suppliers, to enhance purchases gold from recycled and secondary sources.
- Measures and benchmarking in order to improve day by day.

12. Labor

Business Partners committed to uphold the human rights of employees, and respect as understood by the international community. The labor standards are:

(a)Freely Chosen Employment

Forced, bonded or indentured labor or involuntary prison labor is not to be used. All work will be voluntary, and employees should be free to leave upon reasonable notice. Employees shall not be required to hand over government-issued identification, passports or work permits as a condition of employment.

(b)Child Labor Avoidance

Child labor is not to be used in company. The term “child” refers to any person employed under the age of 15, or under the age of completing compulsory education, or under the minimum age for employment in the country, whichever is greatest. The use of legitimate workplace apprenticeship programs, which comply with all laws and regulations, is supported. Employees under the age of 18 should not perform hazardous work restricted with consideration given to educational needs.

(c)Non-Discrimination

We should commit to a workforce free of harassment and unlawful discrimination. Companies shall not engage in discrimination based on race, color, age, gender, sexual orientation, ethnicity, disability, religion, political affiliation, union membership or marital status in hiring and employment practices such as promotions, rewards and access to training. In addition, employees or potential employees should not be subjected to medical/pregnancy tests that could be used in a discriminatory way.

(d)Humane Treatment

There is to be no harsh and inhumane treatment, including any sexual harassment, sexual abuse, corporal punishment, physical or mental coercion or verbal abuse of employees; nor is there to be a threat of any such treatment.

(e)Wages and Benefits

Wages paid to employees shall comply with all applicable wage laws, including those relating minimum wages, overtime hours and legally mandated benefits. Any disciplinary wage deductions are to conform to local law. The basis on which employees are being paid is to be clearly conveyed to them in a timely manner.

(f) Working Hours

Employees weary labor lead to reduction of productivity, increased injury and illness. Weekly working hours are not to exceed the minimum limit set by local law.

(g) Freedom of Association

Open communication and direct engagement between employees and management are the most effective ways to resolve workplace and compensation issues. Suppliers should respect the rights of employees to associate freely, join labor unions, seek representation and join employees' councils in accordance with local laws. Employees shall be able to communicate openly with management regarding working conditions without fear of reprisal, intimidation or harassment.

13. Creating and Maintaining Health and Safety Working Conditions

Business Partners recognize that a safe and healthy work environment enhance the quality of products and services, consistency of production and employees' morale. The health and safety standards are:

(a) Occupational Safety

Employee exposure to workplace safety hazards (e.g., electrical and other energy sources, fire, vehicles, slips, trips, and fall hazardous) is to be controlled through proper design, engineering and administrative controls, preventative maintenance and safe work procedures (including lockout/tag out). Where hazards cannot be adequately controlled by these methods, employees are to be provided with appropriate personal protective equipment.

(b) Emergency procedures and evacuation plans

Emergency situations and events are to be identified and assessed, and their impact minimized by implementing emergency plans and response procedures, including: emergency reporting, employee notification and evacuation procedures, training and drills, appropriate fire detection equipment monitor, adequate exit facilities and recovery plans.

(c) Physical Labor

Employee exposure to physically demanding tasks, including manual material handling and heavy lifting, prolonged standing and highly repetitive or forceful assembly tasks is to be identified, evaluated and controlled.

14. Environmental

Business partners must comply with local environmental laws and practices, including, but not limited to, laws and practices on waste disposal [proper disposal of toxic and hazardous waste, segregation (if specified), etc.], air emissions, pollution and emissions.

(a) Chemical and Hazardous Materials

Chemical and other materials posing a hazard if released to the environment are to be identified and managed to ensure their safe handling, movement, storage, recycling or reuse and disposal.

(b) Wastewater and Solid Waste

Wastewater and solid waste generated from operations, industrial processes and hygiene facilities are to be monitored, controlled and treated as required prior to discharge and disposal.

(c) Pollution Prevention and Resource Reduction

All types of waste, including water and energy, should be reduced or eliminated from the source or practices, such as modifying production, maintenance, production processes, material substitution, conservation, recycling and reuse of materials.

Compliance with the Code

All concerned parties must follow this Code of Conduct for Social Responsibility and to take the required measures to ensure that this code is often being followed. If necessary, relevant person is required to issue policies, guidelines and regulations to implement and supplement the content of this Code.

Relevant person should not use agents, partners, contractors, family members or representatives trying to avoid fulfilling these provisions.

In unknown, please ask our highest person in charge of AG. Otherwise, a violation cannot be content with unknown as an excuse to evade the relevant responsibilities.

The highest person in charge AG: Anshul Gandhi