



New Sparkle Roll International Group Limited 新耀萊國際集團有限公司

(formerly known as Sparkle Roll Group Limited 耀萊集團有限公司*)
(Incorporated in Bermuda with limited liability)

(Stock Code: 970)
(the “Company”)

ANTI-CORRUPTION AND BRIBERY POLICY (THE “POLICY”)

This Policy is implemented to ensure the independence of our work and exemption from any administrative intervention and any influence from interpersonal relationship or department leadership, to conduct inspection work independently with fair judgement unaffected by any financial interest, and to ensure fair and accurate information to be issued.

I. SCOPE OF APPLICATION

1. The Company and its subsidiaries (together the “**Group**”) shall apply this Policy in its provision of services, management of staff, property and items as well as throughout the whole process of inspection of the Group.
2. All employees of the Group, including staff at all levels.
3. All of the customers, suppliers, service providers, contractors that have business dealings with the Group or person(s) acting on behalf of the Group (together the “**Parties that have business dealings with the Group**”) shall be governed by this Policy.

* for identification purpose only

II. DUTIES AND RESPONSIBILITIES

1. The person in charge shall be responsible for organising the study of documents and regulations related to the prevention of commercial bribery.
2. The person in charge of each department shall be responsible for the supervision.
3. The supervisor(s) shall follow up and monitor the implementation of this Policy within the Group.

III. IMPLEMENTATION OF THIS POLICY

1. Any person, who has diligently carried out the prevention of commercial bribery required by the People's Republic of China (the "PRC") and Hong Kong and other relevant countries or regions or covered by this Policy, shall comply with all applicable laws and regulations relating to the prevention of bribery and anti-corruption, including but not limited to the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong) and the Anti-Unfair Competition Law of the PRC (《中華人民共和國反不正當競爭法》), in order to strengthen the publicity and education for the Group's employees and to resist all forms of commercial bribery.
2. The department head responsibility system shall be adopted with supervision works being conducted by the department heads.
3. No gifts, cash and marketable securities in any name from service objects shall be accepted during the process of providing services to customers; no banquet that may affect the fairness and independence, upscale recreation and travelling arranged by service objects shall be accepted; any neglect of duty, delay for any reason or buck-passing at work shall be forbidden and no difficulties or extortion shall be created or made on service objects.
4. Any suspected misconduct or fraud should be reported via various reporting channels by any employee of the Group and the Parties that have business dealings with the Group, including reporting in confidence via whistleblowing channels as appropriate (please refer to the Whistleblowing Policy of the Group for details).

5. The implementation of the Fairness Statement and the Quality Policy Statement should be included in the internal audit and management reviews as part of the audit and review, and corresponding corrective and preventive measures should be followed up by supervisor(s) to ensure its fulfillment.
6. The implementation of anti-commercial bribery should be supervised and inspected by the supervisor(s) via keeping abreast of and preventing commercial bribery in a timely manner as well as studying and carrying out corresponding countermeasures and measures;
7. Investigation and research shall be conducted to grasp the characteristics and rules of commercial bribery by the Group, in order to propose specific countermeasures and measures in terms of effective prevention such as education, system, and supervision, and to solve emerging and tendentious problems in a timely manner. All staff of the Group should fully cooperate with their department heads in internal inspection, examination or fraud investigation.
8. Problems identified in the prevention of commercial bribery should be handled without delay. Each department shall promptly stop or deal with the problems found in violation of disciplines and regulations and report to the leaders of the subordinate departments in its prevention of commercial bribery. Violations of any applicable anti-corruption laws or internal rules related to anti-corruption may result in disciplinary action (which may include immediate dismissal) and, where applicable, criminal prosecution.
9. Reporting of bribery by the employees and units that have business dealings with the Group is encouraged. The acceptance and investigation of reports must be kept strictly confidential, and it is strictly forbidden to reveal the name of the whistleblower, the name of the unit, etc. unless such disclosure is required by the applicable law or regulation for investigation by supervisory authority or governmental agency, and disclosing the report to the accused and/or any person shall be strictly prohibited. During the process of investigation and verification, the original or photocopies of the reporting materials shall not be presented, the identity of the whistleblower shall not be revealed, the handwriting of anonymous reporting letters and materials shall not be identified, and the reporting materials shall be kept properly and not be borrowed at will.
10. Conversion of “black money” into legal income by providing accounts and other means for money obtained illegally or criminally shall be prevented.

IV. THE GROUP FORBIDS:

1. any improper payments, kickbacks and other forms of bribery
2. employees (whether in their own capacities or on behalf of the Group):
 - (a) to directly or indirectly offer, promise, give or authorise any bribe or kickback to or for the benefit of any person (whether in their respective private or public capacities) to obtain any improper business or other improper advantage for the Group;
 - (b) to solicit, accept or receive (whether for the benefit of the Group, for their own benefit or for the benefit of their family, friends, colleagues or acquaintances) any bribe or kickback from any person (whether in private or public capacities) in exchange for offering any improper business or other improper advantage to the group in connection with the business of that company;
 - (c) to otherwise uses illegal or improper means (including bribes, favors, extortion, financial payments, inducements, secret commissions or other incentives) to influence the conduct of others; or
 - (d) to solicit, accept, pay or offer bribes or kickbacks.

Remark: The benefits mentioned above may be offered in different forms, including but not limited to the following:

- cash or goods;
- providing services, preferential conditions or travel and other activities that violate the principles of fair competition;
- accepting various membership cards, consumption cards (coupons), shopping cards (coupons) and other securities;
- accepting and using items such as houses, cars, etc.;
- accepting performance shares or dividends;

- accepting property or other benefits through gambling and under the guise of promotion fees, publicity fees, advertising fees, training fees, consulting fees, consulting fees, technical service fees, scientific research fees, etc.
3. other violations of laws and regulations.

In addition to strict compliance with the provisions of this Policy, employees must exercise common sense and judgment to assess whether any arrangement can be considered corrupt, illegal or otherwise inappropriate.

V. TRAINING AND COMMUNICATION

1. Each Group company shall ensure that employees are informed of and understand this Policy, including the applicable local procedures and requirements, and that there is a clear escalation procedure for reporting actual or suspected breaches of this Policy and suspicious activity. Each Group company shall make this Policy available to all employees (whether in hard copy or online) and to provide briefings to new employees. Key employees are to receive regular training relating to fraud and bribery risks faced by their departments at least, as well as compliance with laws, regulations and standards of conduct which are relevant for their scope of work.
2. It is the responsibility of each manager or key employee to communicate this Policy. Managers or key employees shall ensure that all employees reporting to them, and external parties within their areas of responsibility working on behalf of their respective companies understand and comply with the prohibitions in this Policy.
3. The Group will notify its business partners of this Policy and related anti-corruption requirements.

VI. REVIEW OF THE POLICY

This Policy will be reviewed and updated by the board of directors from time to time to ensure its relevance and effectiveness. The latest version of this Policy will be posted on the Company's website.

Where any discrepancy arises between the English translation and the original Chinese versions, the Chinese version shall prevail.