

# JS Global Lifestyle Company Limited

## JS 環球生活有限公司

### 商業行為守則

#### Business Code of Conduct

《JS 環球生活商業行為守則》（以下簡稱「本守則」）闡述了 JS 環球生活有限公司（以下簡稱「JS 環球生活」、「我們」或「公司」）在全部所經營的行業領域和運營地的合規願景及合規理念。我們承諾遵守各地的法律和法規，並且十分注重商業道德對內外部利益相關方所帶來的影響。我們希望通過公開、透明、誠信的信息披露，以一種負責任的態度，明確員工和公司運營活動中應遵守的行為準則，從而推進公司的規範管理和可持續發展。

The JS Global Lifestyle Business Code of Conduct (hereafter referred to as the Code of Conduct) outlines the compliance vision and concept of JS Global Lifestyle Company Limited (hereafter referred to as “JS Global Lifestyle”, “We” or “the Company”) in all the industries and places where we conduct business. We are committed to complying with the local laws and regulations and paying attention to the influence of business morality on internal and external stakeholders. We hope to make clear standards of ethical behavior for employees and operating activities of the Company through open, transparent and honest disclosure of information and in a responsible manner so as to further promote the standardized management and sustainable development of the Company.

#### 一、適用群體

##### I. Object

本守則適用於以下群體：

The Code of Conduct applies to the following groups:

- JS 環球生活全體員工。
- All the staff of JS Global Lifestyle.
- 董事會和監事會成員、高級管理人員。
- Members of the Board of Directors and the Board of Supervisors and senior managers.
- 重要商業合作夥伴。
- Important business partners.

#### 二、適用情形

##### II. Situation

本守則適用於以下情形：

The Code of Conduct applies to the following situations:

- 以公司名義開展的一切對外活動。
- All external activities in the name of the Company.
- 公司內部一切經營相關活動。
- All operating related activities within the Company.
- 員工私下涉及到公司信息的一切活動。
- All activities in which employees are privately involved in the information of the Company.

### 三、政策聲明

#### III. Policy Statement

訂立本守則是為了確保 JS 环球生活遵守運營所在地適用的各項法律和法規，并實施和執行有效的應對舉措，以保障公司在任何地方開展業務，都以專業、公平和誠信的方式行事。

The Code of Conduct is formulated to ensure that JS Global Lifestyle complies with the applicable laws and regulations in the place where we conduct business and implements effective measures to guarantee that the Company conducts business anywhere in a professional, fair and honest manner.

我們在本守則規定了一個最低標準。即使 JS 环球生活的全球實體所在地法律法規沒有這麼嚴格，也必須遵守的公司商業合規守則。如運營地當地的法律法規更為嚴格，則應當在本守則之上，嚴格履行所在地法律法規。

A minimum standard is set forth in the Code of Conduct. Even if the laws and regulations of the place where JS Global Lifestyle conducts business are less restrictive, the Code of Conduct of the Company must be followed. On the other hand, if local laws and regulations are more restrictive, these local laws and regulations besides the Code of Conduct should be strictly enforced.

依據相關工作職能，所有適用人群須閱讀、熟悉並遵守本守則。所有適用人群如發現公司內出現違背本守則的行為，需保持客觀公正，及時向上級領導和/或相關部門報告發現的異常行為，以保障公司利益、聲譽及可持續發展。

All applicable persons are required to read, be familiar with and abide by the Code of Conduct in accordance with the relevant responsibilities. In case of any violation of the Code of Conduct in the Company, all applicable persons shall be objective and impartial, and report the abnormal behavior to their superior and/or relevant departments in a timely manner, so as to protect the interests, reputation and sustainable development of the Company.

#### 1. 稅務政策

##### 1. Tax policy

JS 环球生活認真遵守運營地各項法律法規，嚴格履行納稅義務并落實運營所在地的稅務政策，分析稅務風險，按時申報和繳納稅項，杜絕非法逃稅和避稅行為。我們承諾公司的一切納稅申報、稅款繳納與稅務事項的會計處理、經營決策和日常經營活動考慮稅收因素影響，符合稅法規定。公司嚴格依照內部稅務管理體系及相關制度要求，按時開展稅務風險評估、稅務數字化管理、稅務專業培訓和稅務信息披露等，並密切跟進所在地的最新稅務法規，嚴格參照運營所在地的現行法律、解釋公告、官方指引和商業慣例，使用適用稅率計算應納稅項。我們的所得稅將由有關稅務機關核定。

JS Global Lifestyle seriously abides by the laws and regulations of the place where we conduct business, strictly fulfils the tax responsibilities and implements the local tax policy, analyzes tax risks, timely declares and pays taxes, and eliminates illegal tax dodging and tax avoidance. We are committed to considering the influence of tax factor and complying with the provisions of the tax laws regarding tax declaration, tax payments and accounting practices of tax matters, business decisions and daily operations. The Company shall timely conduct tax risk assessment, digital tax management, professional tax training and tax information disclosure in strict accordance with the internal tax management system and related system requirements, keep abreast of the latest tax laws and regulations in the place where we conduct business, and use applicable tax rates to calculate the tax payable in accordance with the current laws, interpretations and announcements, official guidelines and business practices. Our income tax shall be audited and approved by the relevant tax authorities.

## 2. 反壟斷和公平交易

### 2. Antitrust and fair trade

JS 环球生活將誠實守信作為公司運營的根本。我們嚴格遵守運營所在地的反壟斷、反不正當競爭相關的法律法規，建立了有效的監測和執行機制，強化公司合規風險管控和相關信息披露。我們確保公司的經營不存在壟斷、賄賂、欺詐、反不正當競爭等行為，嚴格管理慈善捐款和贊助，謹慎看待商業活動中的禮物及招待，確保相關捐贈、贊助、禮物、招待等行為不破壞商業競爭的公平性。

JS Global Lifestyle regards integrity and trustworthiness as the foundation of company operations. We strictly abide by the laws and regulations on antitrust and anti-unfair competition in the place where we conduct business, establish an effective monitoring and enforcement mechanism, and strengthen our compliance risk control and relevant information disclosure. We ensure that the Company is not involved in monopoly, bribery, fraud, anti-unfair competition and other behaviors in the operation. We strictly manage charitable donations and sponsorship. We are cautious about gifts and entertainment in commercial activities, and make sure that relevant donations, sponsorship, gifts, entertainment and other behaviors do not undermine the fairness of business competition.

## 3. 反洗錢

### 3. Anti-money laundering

JS 环球生活嚴格遵守運營地有關反洗錢的法律法規。我們不允許公司的任何員工、高級管理人員、董事會成員等參與洗錢活動或幫助他人進行洗錢活動。公司制定科學清晰的風險

管理策略，結合運營地有關要求及時更新反洗錢名單，確保及時報告發現的異常交易或疑似洗錢行為。

JS Global Lifestyle strictly complies with the laws and regulations on anti-money laundering in the place where we conduct business. No employee, senior manager or member of the Board shall be allowed to engage in money laundering or assist others in money laundering. The Company shall develop a scientific and clear risk management strategy, update the anti-money laundering list in combination with the local requirements, and make sure the timely reporting of abnormal transactions or suspected money laundering behaviors.

#### **4. 反商業賄賂、反貪腐和反舞弊**

##### **4. Anti-commercial bribery, anti-corruption and anti-fraud**

JS 環球生活注重員工的反商業賄賂、反貪腐和反舞弊管理。我們制定相關制度文件，明確員工行賄受賄、謀取不正當個人利益、損害公司經濟利益的行為管理辦法，懲戒任何形式的員工提供或收受賄賂，包括但不限於現金支付、禮物或禮品、款待、旅行、工作機會、贊助等。我們在日常經營管理過程中，加強廉政教育，倡導專業、公平和道德的商業交易方式，鼓勵員工及時通過相關渠道報告違規行為，嚴格執行吹哨人保護，確保公司的所有商業關係不會構成商業賄賂、貪腐或舞弊行為。

JS Global Lifestyle focuses on the anti-commercial bribery, anti-corruption, and anti-fraud management of employees. Relevant regulations and documents shall be formulated to clarify the management methods for employees who offer or accept bribes, seek improper personal interests or damage the economic interests of the Company. We will penalize any form of bribery offered or received by our employees, including but not limited to cash payment, present or gift, hospitality, travel, job offers, sponsorships, etc. In our daily operation and management, we shall strengthen education on integrity, advocate professional, fair and ethical business dealings, encourage employees to report irregularities through relevant channels in a timely manner, strictly enforce whistleblower protection, and ensure that all business relations of the Company do not constitute commercial bribery, corruption or fraud.

#### **5. 利益衝突、利益輸送管理**

##### **5. Conflict of interests and interest transfer management**

JS 環球生活加強員工在履職過程中的利益衝突行為管理。我們根據相關法律法規、監管要求和內部制度規定，嚴格界定員工利益衝突情景，確保員工遵循「主動申報，利益回避」的原則，妥善處理公司利益、客戶或投資者利益與自身個人利益出現衝突的情形。

JS Global Lifestyle strengthens the management of employees' conflict of interests in the performance of their duties. In accordance with relevant laws and regulations, regulatory requirements and internal system regulations, we strictly define cases of conflict of interests of employees, and ensure that employees properly deal with situations where the interests of the Company, customers or investors are in conflict with their own interests by following the principle of "active declaration and avoidance of interests".

#### **6. 健康與安全**

## **6. Health and Safety**

JS 环球生活在所有商業活動和業務運營中關注並保護利益相關方的健康與安全。我們將健康與安全的要求融入公司一切經營活動中，致力實現零傷害的目標。我們為消費者提供健康安全的高質量產品，引導產品的安全使用；確保所有員工、供應商和承包商在瞭解公司相關要求的前提下開展作業活動，將避免和消除事故作為健康和安全管理的主旨。

JS Global Lifestyle concerns and protects the health and safety of stakeholders in all commercial activities and business operations. We incorporate health and safety requirements into all our businesses and are committed to achieving the target of zero harm. We provide consumers with healthy and safe products of high quality and guide the safety use of products; ensure that all employees, suppliers and contractors understand and are familiar with the Company's relevant requirements, as the prerequisite for carrying out activities safely. We make the avoidance and elimination of accidents our aim in health and safety management.

## **7. 用戶數據使用**

### **7. User data usage**

JS 环球生活嚴格遵循所有有關隱私和個人信息保護的適用法律及法規。我們僅以合法營及合法目的收集所必須保存的用戶及有關個人信息，堅守商業倫理及契約精神，嚴格遵循隱私保護申明的要求，確保公司及員工妥善保護用戶的隱私數據。公司嚴禁一切行為的售賣、轉讓用戶信息及有關個人信息，定期開展審查和培訓，保障用戶信息的安全性，對於違反隱私政策的行為採取零容忍政策，對違反情況給予內部行政處罰。

JS Global Lifestyle strictly complies with all applicable laws and regulations related to privacy and personal information protection. We only collect necessary user and personal information for legitimate business and legal purposes, adhere to business ethics and the spirit of contract, and strictly follow the requirements of privacy protection statement so as to ensure that the Company and its employees properly protect the user's privacy data. Any form of sale or transfer of user information and related personal data is strictly prohibited. The Company shall conduct regular review and training to ensure the security of user information. The Company adopts a zero-tolerance approach for violations of the privacy policy and imposes internal administrative penalties for such violations.

## **8. 員工權益保護**

### **8. Protection of employees' interests**

JS 环球生活尊重並切實保障員工的基本權益。我們杜絕對任何潛在候選人和正式員工的歧視行為，不容忍和助長任何因種族、民族、宗教信仰、性別、生理健康程度等差異因素而產生的歧視或騷擾行為。我們為全體員工營造健康、安全、和諧和友好的工作環境，保障員工的生命健康，不容許任何侵犯員工合法權益的行為發生。

JS Global Lifestyle respects and protects the basic rights and interests of employees. Any discrimination against potential candidates or official employees is prohibited. Any discrimination or harassment due to factors of difference such as race, ethnicity, religious belief, gender and physical health is not tolerated or encouraged. We shall create a healthy, safe, harmonious and

friendly working environment for all employees, protect the life and health of employees, and do not allow any behavior that infringes the legitimate rights and interests of employees.

我們每兩至三年會根據自身業務發展、行業通用慣例及良好標準對本守則進行審視和更新。

We will review and update the Code of Conduct every two to three years according to our business development, peer practices and good standards.