

Code of Ethics

Our vision is to become the leader in innovative apparel and our core values are Integrity, Commitment, Innovation, Customer's Trust and Satisfaction and Collaboration. In Sabrina, we believe that high standard of ethics is essential to our success. Our employees must maintain the highest ethical and professional standards.

1. Purpose

All employees should be self-disciplined, maintain high standards of personal conduct and moral qualities and practitioners to maintain the Company's reputation, and win the respect and trust of customers, suppliers and outside the Company in the industry.

2. Moral principles

Employees of the Company during the service should abide by the following principles:

- (1) Employees should fulfill their duties based on the principles of integrity, strictness and professional.
- (2) They should be devoted to their duties but not be involved in any illegal or improper activities.
- (3) They should avoid any case that might create a conflict between personal interests and the interests of the company.
- (4) Any action to dishonor the Company is prohibited.
- (5) They should not be engaged in or instigate others to carry out any activities or relationships that are probably harmful to duty devotion or professional judgment.
- (6) They should not request, accept or give any presents or entertainment probably harmful to duty devotion or professional judgment.
- (7) They should not request, accept or give bribes in any form.
- (8) Confidential information related to this company or customers must be kept in secret.
- (9) The use of company-owned or customer's information should not violate the relevant laws and the Company's Privacy Protection Policy, nor damage to the interests of the Company and the Customer.

3. Equal Opportunity

The company provides all employees or outside candidates with an equal opportunity and fair treatment, in terms of recruitment, hiring, selection, promotion, or talent developments, and will not discriminate against any individual based on race, social class, language, thought, Religion, partisan, place of birth, gender, sexual orientation, age, marital status, appearance, facial features, disabled or union members.

4. Prohibition of Harassment and Coercion

The Company strictly prohibits verbal or physical harassment, including sex, race, age, religious faith, disability, authoritative threat and other forms of harassment are not accepted or allowed. Employee should work under the atmosphere free from harassment or coercion. Supervisors of all levels should deal with the reported harassment or coercion immediately with HR department.

No employee is harassed or threatened. Once the employee him/herself or is informed of others being harassed or threatened by colleagues, other supervisors, visitors or suppliers, he/she should report to the related supervisor or HR supervisor. Harassment and coercion will be corrected or punished severely (including dismissal) according to the seriousness of the case.

5. Avoidance of Interest Conflict

Employees shall avoid any conflict of interests between individual and company. Employees facing the following circumstances (not limited to) shall report actively and illustrate sufficiently any interest conflict between the employees and the Company:

- (1) The employee or his close relatives have employment relationship or financially direct or indirect interest relationship with the suppliers, customers or competitors, e.g. taking the positions of the directors, supervisors or partners of the competitors or suppliers.
- (2) Employee's activities outside the Company are competitive with the business of the Company or interfere with their responsibilities.
- (3) Employees are engaged in activities outside the Company by use of the company's resources (e.g. information, materials and properties, etc) without permission.
- (4) Based on benefit avoidance and maintenance principle, the employees must

obey the following stipulations as for employment and selection:

- A. The employee and his close relatives (parents, brothers and sisters, spouse and children) in the Company with related, balancing or subordinate business relationship should not work in related or the same departments.
- B. The close relatives of employee who is working for finance & accounting, procurement or general affairs department should not serve for the same area.

6. Gifts, Gratuities and Business Entertainments

For our suppliers, customers and other persons of all circles (including government agencies), the employee must keep highest ethical standard, and may not accept or give any presents, cash gifts, or entertainment, and thus affect the normal business relationship and professional judgment. Any gift or bribery in any form must be prohibited.

- (1) Employee should not accept cash, check or other negotiable securities (gift certificate or stocks, etc.). Once the employee must politely receive the gifts, they should turn all the gifts over to the general affairs department.
- (2) Employee should not receive any stock subscription or other similar privileges provided by customers or firms outside the public markets.
- (3) Receiving or arranging all business entertainment should be consistent with conventional courtesy of business.

7. Prevention of Interest Transfer or Interest Conflicts

Employee can neither invest in the firms having direct or indirect business with this company and its affiliated enterprises by use of duty relations (except small investment or investment through funds), nor be engaged in business activities with the above-mentioned firms by taking the advantage of post to get personal benefit. Those who affect the company's benefit will be dismissed.

8. Principle of Confidentiality

Employee must abide by all rules and protect the information, inventions, innovations, intellectual properties, corporate files and properties, etc. Employee who violates this principle shall be dismissed.

9. Privacy Protection

The Company will strictly obey the Personal Information Protection Act. All employee's and customer's information will be protected strictly and properly.

Any personal information and access to or use of customer data is limited to the need of work, prior to obtaining the consent of the individual.

10. Dealing with the News Media

The Company will maintain the relationship with the news media in an honest, and precise manner. Spokesman on behalf of the Company can release information only upon the instructions and approval of the president. Employee shall not disclose any product, production technology, R&D technology and important personnel changes undisclosed outside to colleagues, families, and friends or other firms. Upon receiving any inquiries from the media, the employee should transfer to the designated spokesman.

11. Principle for Implementation and Protection of Ethical Behavior

All employees should comply with the code of ethics. All managers at any levels should fully implement and ensure that their respective employees understand, accept and abide by the code of ethics. Also, we expect our customers, suppliers, business partners, and other firms who have business dealings with us will fully understand and support our Code of Ethics.

All employees must keep alert about any behaviors in violation of the code of ethics. When in doubt or discovery of any violation of the code of ethics, we have a responsibility to report to our direct supervisor and, if necessary, to directly report to the human resources manager via the employee's grievance hotline. Employees who denounce any behaviors in violation of the code of ethics and therefore are involved in the investigation process should be well protected to avoid retaliation or unfairly treated. In addition to adherence to the principle of confidentiality, the Company shall ensure that the employee's job transfer, promotion, performance assessment or other development opportunities will not be affected or hindered due to the aforementioned denouncement.