



CODE OF CONDUCT

ISTAR JEWELRY LLC DBA STANLEY CREATIONS

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POLICIES AND SCOPE

iStar Jewelry LLC DBA Stanley Creations located at 31-00 47th Ave. 4th Floor in 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, to consolidate the company's business development and achieve a long-term business development. Our company has defined and committed to a Code of Conduct for Social Responsibility, this Code covers environment, health and safety, labor policies, as well as a moral obligation and a 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 all business partners concerned. We should act in this Code, and to make reasonable efforts to influence working with colleagues, to ensure that all act in good faith and high moral standards.

LEGAL COMPLIANCE

iStar Jewelry LLC DBA Stanley Creations expects its Company and all its suppliers to comply with their national laws and regulations and to respect the fundamental International Labour Organization (ILO) conventions and the Universal Declaration of Human Rights. Where the Code or national law addresses the same issue, the supplier is expected, as a minimum, to be in compliance with the applicable legal requirements of the country in which it operates.

OPERATING PRINCIPLES

iStar Jewelry LLC DBA Stanley Creations 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

BUSINESS ETHICS

Stanley Creations and 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. This includes conducting business with integrity, honest communication, and accurate disclosing of information both within the Company as well as from Business Partners and suppliers.

(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.

ENSURING FAIR COMPETITION

Stanley Creations and 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.

KEEPING OF RECORDS

Stanley Creations and 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.

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. Stanley Creations and 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.

PREVENTION OF BRIBERY

Stanley Creations and Business Partners committed to abiding by all relevant laws, including but not limited to, the US Foreign Corrupt Practices Act, 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 with the intention 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.

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.

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. Stanley Creations and 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 regarding the reason the customer's business, source of income, the expected level of activity, as well as the reason of activities.

CUSTOMS LAW

Stanley Creations and 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.

CONFLICT-FREE GOLD TRADING

- (a) Ethical sourcing

1. We in all aspects of business operations are to comply with the highest ethical standards. We should take the following measures:
 - i. Gold and metals committed to ensuring compliance with the most stringent from human rights, social and environmental criteria suppliers. •
 - ii. Establish close relationships with suppliers
 - iii. Research on gold mining, refining and manufacturing processes
 - iv. Observe the highest priority to environmental management standards from the mine purchase gold suppliers.
 - v. Cooperation with suppliers, to enhance purchases gold from recycled and secondary sources.
 - vi. Measures and benchmarking in order to improve day by day.

LABOR AND REMUNERATION

Stanley Creations and 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

1. Forced, bonded or indentured labor or involuntary prison labor is not to be used. All work will be voluntary, and employees are 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.
2. Forced labor should also be defined to include any work or service which is extracted from any person under the threat of penalty for its non-performance and for which the worker does not offer himself or herself voluntarily. Forced labor of any form is not permitted at our Company.

(b) Child Labor Avoidance

1. 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

1. 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 and Harassment/Abuse

1. 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.

2. Workplace to be free from harassment of any form – including but not limited to: use of monetary fines, corporal punishment, mental abuse, physical abuse, intimidation, coercion, etc.

(e) Wages and Benefits

1. 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

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

(g) Freedom of Association

1. Open communication and direct engagement between employees and management are the most effective ways to resolve workplace and compensation issues. Our Company respects 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.

CREATING AND MAINTAINING HEALTH AND SAFETY WORKING CONDITIONS

Stanley Creations and 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

1. 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.
2. Workers' eyesight is protected by ensuring the availability and use of appropriate magnifying tools when working on jewelry, diamonds, and gemstones, by but not limited to, providing the appropriate lighting, ergonomic working environment, and prevention of repetitive strain.
3. Facilities have adequate ventilation from harmful fumes or dust.
4. Appropriate protective clothing is provided and use of protective clothing is ensured.
5. Residential facilities are kept safe and healthy in accordance with local laws and regulations.
6. Facilities have easily accessible, adequate, and clean restrooms for employee use.
7. Potable water should be available always.

(b) Emergency procedures and evacuation plans

1. 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.

2. Appropriate firefighting equipment is available and easily accessible, in conjunction with clearly marked open fire exits in case of emergency.

(c) Physical Labor

1. 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.

ENVIRONMENTAL

Stanley Creations and 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

1. 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

1. 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

1. 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.
2. Whenever feasible, promote and support initiatives to promote greater environmental responsibility along the entire jewelry supply chain while complying with relevant locally applicable environmental law and regulation.

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.

Company institutes a self-monitoring system based on this Code and strives towards independent verification of Code compliance. Company encourages its employees, Business Partners, contractors, and suppliers, to ensure provisions of this code are adopted and applied as comprehensively as possible.

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

In unknown, please ask our compliance officer at iStar Jewelry LLC dba Stanley Creations. Otherwise, a violation cannot be content with unknown as an excuse to evade the relevant responsibilities.

Current Compliant Officer: Wayne Cheng