

POLICY 政策

ANTI-CORRUPTION
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反腐敗政策

tapestry

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1. Introduction.

簡介

Combating Corruption. Tapestry, Inc. and its subsidiaries (collectively, the "Company") operate in a wide range of legal and business environments, many of which may pose challenges to our ability to conduct our business operations with integrity. The Company strives to conduct itself according to the highest standards of business ethics. Throughout its operations, the Company seeks to avoid even the appearance of impropriety in the actions of its directors, officers, employees, agents and other third-party representatives described below.

打擊腐敗。 Tapestry, Inc. 及其子公司（統稱為“公司”）在複雜的法律和商業環境中運作，在這其中可能會有許多因素會對我們誠信地開展業務運營的能力造成挑戰。公司致力於按照最高的商業道德標準來規範自身行為。在整個運營過程中，公司力求避免其董事、高管、員工、代理和下述其他協力廠商代表出現不當行為。

Accordingly, this Anti-Corruption Policy (the "Policy") reiterates our commitment to integrity, and explains the specific requirements and prohibitions applicable to our operations under anti-corruption laws, including, but not limited to, the US Foreign Corrupt Practices Act of 1977, as amended ("FCPA"). This Policy contains information intended to reduce the risk of corruption and bribery from occurring in the Company's activities. The Company strictly prohibits all forms of corruption and bribery and will take all necessary steps to ensure that corruption and bribery do not occur in its business activities.

因此，本反腐敗政策（本“政策”）重申我們的誠信承諾，並解釋反腐敗法律下適用於我們運營的具體要求和禁例，包括但不限於美國 1977 年《反海外腐敗法》（經修訂）（“FCPA”）。本政策所蘊含的資訊旨在降低在公司的活動中發生腐敗和賄賂的風險。公司嚴禁一切形式的腐敗和賄賂，並將採取一切必要措施，確保在業務活動中不發生腐敗和賄賂。

Under the FCPA, it is illegal for US persons, including US companies or any companies traded on US stock exchanges, and their subsidiaries, directors, officers, employees and Agents, as defined below, to bribe non-US government officials. The concept of prohibiting bribery is simple. However, understanding the full scope of the FCPA is essential as this law directly affects everyday business interactions between the Company and non-US governments and government-owned or government controlled entities.

根據 FCPA，美國人士（包括美國公司或任何在美國股票交易所上市的公司及其子公司、董事、高管、員工和代理（定義見下文））賄賂非美國政府官員屬違法行為。禁止賄賂的概念簡單明瞭。但是，瞭解 FCPA 的全部適用範圍十分重要，因為該法律直接影響在公司與非美國政府以及政府所有的或政府控制的實體之間的日常業務往來。

Violations of the FCPA can also result in violations of other US laws, including anti-money laundering, mail and wire fraud and conspiracy laws. The penalties for violating the FCPA are severe. In addition to being subject to the Company's disciplinary policies (including termination), individuals who violate the FCPA may also be subject to imprisonment and fines.

違反 FCPA 也可能導致違反美國其他法律，包括反洗錢、反郵政和電信欺詐及反陰謀的

法律。違反 FCPA 的處罰很嚴重。除受到公司紀律政策的處分（包括解雇）外，違反 FCPA 的個人也可能被處以監禁和罰款。

Aside from the FCPA, the Company may also be subject to other, in some cases more stringent, non-US anti-corruption laws, in addition to the local laws of the countries in which the Company conducts business. This Policy generally sets forth the expectations and requirements for compliance with those laws.

除 FCPA 外，在某些情況下公司還可能須遵守其他更嚴格的非美國反腐敗法律，以及公司開展業務所在國的當地法律。本政策概括提出遵守這些法律的期望和要求。

Applicability. This Policy is applicable to all of the Company's operations worldwide, including all subsidiary operations. This Policy applies to all of the Company's directors, officers and employees. This Policy also applies to the Company's agents, consultants, distributors, joint venture partners and any other third-party representatives (each herein referred to as "Agent" or collectively as "Agents") that, on behalf of the Company, have conducted business outside of the US or interacted with non-US government officials or are likely to conduct business outside of the US or interact with non-US government officials.

適用範圍。 本政策適用於全球範圍內公司所有業務，包括子公司所有業務。本政策適用於公司所有董事、高管和員工。本政策也適用於代表公司在美國境外開展業務或與非美國政府官員來往，或可能在美國境外開展業務或與非美國政府官員來往的公司的代理、顧問、經銷商、合資夥伴及任何其他協力廠商代表（本政策中各稱為“代理”或統稱為“代理”）。

2. Payments Requiring Approval.

需要審批的支付

Company directors, officers, employees and Agents are prohibited from directly or indirectly making, promising, authorizing or offering anything of value to a non-US government official on behalf of the Company to secure an improper advantage, obtain or retain business, or direct business to any other person or entity. This prohibition includes payments to third-parties where the Company director, officer, employee or Agent knows, or has reason to know, that the third-party will use any part of the payment for bribes.

公司董事、高管、員工和代理不得代表公司直接或間接為非美國政府官員創造、承諾、授權或提供任何有價之物，以牟取不當利益、獲取或保留業務，或將業務介紹給任何其他人士或實體。該禁令包括，在公司董事、高管、員工或代理知悉（或有理由知悉）協力廠商將使用支 支付項的任何部分進行賄賂的情況下，而仍向協力廠商支付。

(a) **Cash and Non-Cash Payments: "Anything of Value."** Payments that violate the FCPA may arise in a variety of settings and include a broad range of payments beyond the obvious cash bribe or kickback. The FCPA prohibits giving "anything of value" for an improper purpose. This term is very broad and can include, for example:

現金和非現金支付：“任何有價之物”。 違反 FCPA 的支付可能在各種情況下產生，包括除明顯的現金賄賂或回扣之外的各類支付。FCPA 禁止出於不當目的贈送“任何有價之物”。本術語含義非常廣泛，可包括以下示例：

- (i) **Gifts.**
禮品。
- (ii) **Travel, meals, lodging, entertainment, or gift cards.**
旅行、餐飲、住宿、娛樂或禮品卡。
- (iii) **Loans or non-arm's length transactions.**

貸款或非常規交易。

- (iv) Charitable or political donations.
慈善或政治捐款。
- (v) Business, employment, or investment opportunities.
業務、工作或投資機會。

(b) **Non-US Government Official.** The FCPA broadly defines the term non-US government official to include:

非美國政府官員。FCPA 從廣義上界定了非美國政府官員一詞的含義，包括：

- (i) Officers or employees of a non-US government or any department, agency or instrumentality thereof.
非美國政府或任何部門、機關或其機構的官員或員工。
- (ii) Officers or employees of a company or business owned in whole or in part by a non-US government ("state owned or controlled enterprises").
非美國政府全部或部分擁有的公司或企業（“國家擁有或控制的企業”）的高管或員工。
- (iii) Officers or employees of a public international organization (such as the United Nations, World Bank or the European Union).
國際公共組織（如聯合國、世界銀行或歐盟）的官員或員工。
- (iii) Non-US political parties or officials thereof.
非美國政黨或政黨官員。
- (iv) Candidates for non-US political office.
非美國政治職位候選人。

This term also includes anyone acting on behalf of any of the above.

本術語還包括代表任何上述人士行事的任何人。

On occasion, a non-US government official may attempt to solicit or extort improper payments or anything of value from Company directors, officers, employees or Agents. Such directors, officers, employees or Agents must inform the non-US government official that the Company does not engage in such conduct and immediately contact the Company's Legal Department.

非美國政府官員有時可能企圖向公司董事、高管、員工或代理索取或強求不當支付或任何有價之物。相關董事、高管、員工或代理必須告訴非美國政府官員公司無意捲入此類行為，並立即聯繫公司法務部。

(c) **Commercial Bribery.** Bribery involving commercial (non-governmental) parties is also prohibited under this Policy. To this end, Company directors, officers, employees and Agents shall not offer, promise, authorize the payment of, or pay or provide anything of value to any employee, agent, or representative of another company to induce or reward the improper performance of any function or any business-related activity. Company directors, officers, employees and Agents also shall not request, agree to receive, or accept anything of value from any employee, agent, or representative of another company or entity as an inducement or reward for the improper performance of any function or business-related activity.

商業賄賂。涉及商業（非政府）當事方的賄賂也在本政策禁止之列。為此，公司董事、

高管、員工和代理不得向其他公司的任何員工、代理或代表提議、承諾、授權支付、支付或提供任何有價之物，以誘使或獎勵不當執行任何職能或任何業務相關活動。公司董事、高管、員工和代理亦不得要求、同意接收或接受其他公司或實體的任何員工、代理或代表為誘使或獎勵不當執行任何職能或業務相關活動而提供的任何有價之物。

3. Permitted Payments.

允許的支付

The FCPA does not prohibit all payments to non-US government officials. In general, the FCPA permits three categories of payments (note that though permitted, to ensure legal compliance, all payments listed below must be pre-approved by the Legal Department in accordance with the Company's *Policy on Corporate Gifting*):

FCPA 並未禁止對非美國政府官員的所有支付。一般情況下，FCPA 允許三類支付（注意，雖然在允許之列，為確保合法，下列所有支付必須按照公司的《企業贈禮政策》經法務部事先批准）：

(a) **Facilitating Payments.** The FCPA includes an exception for nominal payments made to low-level government officials to ensure or speed the proper performance of a government official's routine, non-discretionary duties or actions, such as:

疏通費。 FCPA 包括一項例外情況，即向低級別政府官員作出象徵性支付，以確保或加快政府官員執行自身例行的、非酌情的職責或行動。

- (i) **Clearing customs.**
通關。
- (ii) **Processing governmental papers such as visas, permits, or licenses.**
處理政府檔，如簽證、許可證或執照。
- (iii) **Providing police protection.**
提供警方保護。
- (iv) **Providing mail, telephone, or utility services.**
提供郵政、電話或公共設施服務。

Although the FCPA may permit such payments, the laws of the foreign country may not and no facilitating payment may be made in such circumstance.

雖然 FCPA 可能允許此類支付，但外國法律可能禁止，因而在此類情況下不得提供疏通費。

Facilitating payments should be avoided to the maximum extent possible. The prior written approval of the Legal Department is required unless there is an emergency situation affecting an individual's health or safety.

應盡最大可能避免支付疏通費。除非發生了影響個人健康或安全的突發事件，否則需要法務部的事先書面批准。

- (i) If the Legal Department approves the payment, accurate records of the payment and its purpose must be maintained and a copy forwarded to the reviewing legal counsel.
如果法務部批准支付，則必須保存支付及其用途的準確記錄並向負責審查的法律顧問轉發一份副本。

- (ii) In the event of a health or safety emergency where prior approval of the Legal Department cannot be obtained, information regarding the facilitating payment should be provided to the Legal Department as soon afterwards as practicable.

在發生了健康或安全突發事件而又無法獲得法務部事先批准的情況下，應事後在可行的情況下儘快向法務部提供有關疏通費的資訊。

(b) **Promotional Hospitality and Marketing Expenses or Pursuant to a Contract.** The Company may pay for the reasonable cost of a non-US government official's meals, lodging or travel if, and only if, the expenses are bona fide, reasonable, and directly related to the promotion, demonstration or explanation of Company products or services, or the execution of a contract with a non-US government or agency.

推廣招待和行銷費用或根據合同產生的費用。 公司可支付非美國政府官員的餐飲、住宿或旅行的合理費用，但費用必須真實、合理、直接關係到公司產品或服務的推廣、演示或說明，或與非美國政府或機構簽署合同。

(c) **Promotional Gifts.** Promotional gifts of nominal value may be given to a non-US government official as a courtesy in recognition of services rendered or to promote goodwill. These gifts must be nominal in value and should generally bear the trademark of the Company or one of its products.

禮品贈品。 象徵性價值的禮品贈品可贈予非美國政府官員，以禮節性地感謝對方所提供的服務，或用以提升商譽。這些禮品的價值必須為象徵性，且一般應帶有公司或我們某種產品的商標。

4. Political Contributions.

政治捐款

Company contributions to candidates for political office are prohibited unless pre-approved in writing by the Company's Legal Department. Please see the Company's ***Political Activities and Contributions Policy*** available on *tapestry.com*.

除非獲得公司法務部的事先書面批准，否則公司不得向政治職位候選人捐款。請參見載於 *Tapestry.com* 的公司《**政治活動和捐款政策**》。

5. Record Keeping.

記錄保存

It is the Company's policy to implement and maintain internal accounting controls based upon sound accounting principles. All accounting entries in the Company's books and records must be timely and accurately recorded and include reasonable detail to fairly reflect its transactions. These accounting entries and the supporting documentation must be periodically reviewed to identify and correct discrepancies, errors, and omissions.

公司的政策規定實施和維護基於健全的會計原則的內部會計控制。公司帳簿和記錄中的所有會計分錄必須及時、準確地記錄下來，並納入合理的細節，以公正地反映會計事務。這些會計分錄和支持檔必須定期接受審查，以發現和糾正偏差、錯誤和遺漏。

Authorization for Transactions. All transactions involving the provision of anything of value to a non-US government official must occur only with appropriate Company authorization. Please see the Company's ***Policy on Corporate Gifting*** for further

information and the required steps to obtain authorization and/or through use of the Company's ***Gift Giving Request Tool***.

事務授權。 涉及向非美國政府官員提供任何有價之物的所有事務只能在獲得公司的適當授權後進行。請參見公司的《**企業贈禮政策**》，瞭解進一步資訊，並瞭解和 / 或通過使用公司的**贈禮審核工具**獲得授權的必需步驟。

(a) Directors, officers, employees and Agents are prohibited from giving a gift until proper authorization has been received.

除非獲得適當授權，否則董事、高管、員工和代理不得贈送禮品。

(b) **Recording Transactions.** All transactions involving the provision of anything of value to a non-US government official must be recorded in accordance with generally accepted accounting principles.

記錄事務。 涉及向非美國政府官員提供任何有價之物的所有事務必須按照一般公認會計原則記錄。

(c) **Tracking Transactions.** All transactions involving the provision of anything of value to a non-US government official must be tracked in a separate log or record, with supporting documentation identifying:

追蹤事務。 涉及向非美國政府官員提供任何有價之物的所有事務必須在單獨的日誌或記錄中予以追蹤，並提供支援檔以確定：

(i) The name and position of the director, officer, employee or Agent requesting and authorizing the transaction.

申請和授權事務的董事、高管、員工或代理的姓名和職位。

(ii) The name and position of the non-US government official involved in the transaction.

事務所涉及的非美國政府官員的姓名和職位。

(iii) A description, including the value, of the payment or provision of anything of value, and where applicable, a description of the Company's products or services being promoted or the relevant contractual provision if the payment was made pursuant to a contract.

支付或提供任何有價之物的描述（包括價值），以及推廣中的公司產品或服務或相關合同條文（如果支付是根據合同作出）的描述（如適用）。

6. Cash Payments.

現金支付

Cash payments of any kind to a third-party, other than documented petty cash disbursements or other valid and approved payments, are prohibited. Company checks shall not be written to "cash," "bearer" or anyone other than the party entitled to payment except to replenish properly used petty cash funds.

除備有證明檔的小額現金支付或其他有效且經批准的支付外，禁止向協力廠商作出任何形式的現金支付。除補充正確使用的小額現金資金外，不得為“現金”、“持票人”或並非有權支付的當事方的任何人開出公司支票。

7. Representatives.

代表

All third-party Company representatives must fully comply with the FCPA and all other applicable laws.

所有協力廠商公司代表必須完全遵守 FCPA 和所有其他適用的法律。

8. Compliance.

合規

Company directors, officers, employees and Agents must be familiar with and perform their duties according to the requirements set out in this Policy. Company directors, officers, employees or Agents who violate this Policy are subject to disciplinary action, up to and including dismissal. Third-party representatives who violate this Policy may be subject to termination of all commercial relationships with the Company.

公司董事、高管、員工和代理必須熟悉並根據本政策所列明的要求履行職責。公司董事、高管、員工和代理如違反本政策，將受到紀律處分，嚴重的將予以解雇。協力廠商代表如違反本政策，其與本公司的所有商業關係可告終止。

To ensure that all Company directors, officers, employees and Agents are thoroughly familiar with the provisions of this Policy, the FCPA and any other applicable anti-corruption laws, the Company may provide anti-corruption training and resources to those Company directors, officers, employees and Agents, as appropriate.

為確保公司所有董事、高管、員工和代理全面熟悉本政策、FCPA 和任何其他適用的反腐敗法律的規定，適當時公司可為這些董事、高管、員工和代理提供反腐敗培訓和資源。

Any Company directors, officer, employee or Agent who suspects that this Policy may have been violated must immediately notify the Company as specified in the section entitled "Reporting Policy Violations" below. When in doubt about the appropriateness of any conduct, the Company requires that you seek additional guidance before taking any action that may subject the Company to potential FCPA liability.

公司的任何董事、高管、員工或代理如懷疑可能存在違反本政策的行為，必須按下文標題為“報告違反本政策的行為”部分中的規定立即通知公司。如對任何行為的適當性存疑，公司要求您在採取可能使公司承擔潛在的 FCPA 責任的任何行動之前尋求額外指導。

9. Duty to Cooperate.

配合的義務

The Company may at times undertake a more detailed review of certain transactions. As part of these reviews, the Company requires all directors, officers, employees and Agents to cooperate with the Company, outside legal counsel, outside auditors, or other similar parties. The Company views failure to cooperate in an internal review as a breach of your obligations to the Company, and will deal with this failure severely in accordance with internal Company policy any local laws or regulations.

公司可不時對某些事務進行更詳細的審查。作為審查的一部分，公司要求所有董事、高管、員工和代理配合公司、外部法律顧問、外部審計師或其他類似當事方。公司將不配合內部審查視為違反您對公司的義務，並將根據公司內部政策及任何當地法律或法規對此進行嚴肅處理。

10. Questions About the Policy.

有關本政策的疑問

If you have any questions relating to this Policy, please contact David Howard, Senior Vice President , General Counsel and Secretary at (212) 615 -2436 or Emily Zahler, Vice President, Associate General Counsel at (212) 946-8400, Ext. 100946.

如果您對本政策有任何疑問，請致電(212) 615-2436 聯繫高級副總裁、總法律顧問兼公司秘書David Howard，或致電(212) 946-8400，分機100946 聯繫副總裁、助理總法律顧問Emily Zahler。

11. Reporting Policy Violations.

報告違反本政策的行為

To report potential violations of this Policy, immediately notify the Company's Legal Department or via the ***Ethics and Compliance Reporting System*** on the internet at <https://www.tapestry.ethicspoint.com> or the relevant International Toll Free Service Number listed on the website.

如需報告可能違反本政策的行為，請立即通知公司法務部或通過<https://www.tapestry.ethicspoint.com> 上的道德和合規報告系統或通過該網站上列出的相關國際免費電話服務號碼進行報告。