

**RULES FOR CONDUCT OF BETTING OPERATIONS**

**RULES FOR BOOKMAKER OPERATING THROUGH REMOTE COMMUNICATION (SMS)**

The rules approved by the Gambling Regulatory Board, as per section 46(1) of the Gambling Regulatory Authority Act 2007, for the conduct of betting operations.

1. Your licence is valid only for horse racing organised by the Mauritius Turf Club (MTC).

2. Opening of Account

A. Opening of account can be made in the following ways:

- (a) Filling a signed registration form and submit to the company in a place of facility, by fax, by e-mail or online;
- (b) Making a minimum deposit of Rs 10;
- (c) Presenting/Submitting ID Card or passport.

B. The client must register the primary SIM which must be in his own name.

3. Closing of Account

- (a) A customer's account may be closed on a written request signed by the customer and giving particulars of the account to be closed.
- (b) Where an account is closed any sum standing to the credit of the customer shall be forwarded to him at his registered address.

4. The system of betting should be as outlined below:

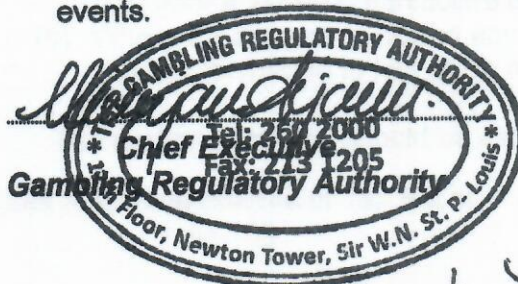
(i) Bet amount exclusive of Tax Bet of Rs 100		(ii) Bet Amount inclusive of Tax Bet of Rs 100	
Odds	4:1	Odds	4:1
Bet (excluding tax)	Rs 100.00	Bet (including tax)	Rs 100.00
Tax (12%)	Rs 12.00	Tax (12%) $[(12 + 112) \times 100]$	Rs 10.71
Net Bet (including tax)	Rs 112.00	Net Bet (excluding tax)	Rs 89.29
Gain	Rs 400.00	Gain	Rs 357.16
Winning amount	Rs 500.00	Winning amount	Rs 446.45
(Bet + Gain)		(Bet + Gain)	





GAMBLING REGULATORY AUTHORITY

5. Minimum bet amount should be Rs 5.00. For multiple bets, the minimum stake per line of bet should be Rs 1.00
6. You should not refuse a bet on the displayed odd where the winning amount does not exceed Rs 1000/-.
7. All bets negotiated by you shall be on a cash basis only.
8. Any withdrawal of a horse before the first trumpet (la première trompette) in respect of any particular race will entail the cancellation and a refund of all bets placed on the horses in respect of that race. Betting will then start anew.
9. Any withdrawal of a horse, as declared by the horse-racing organiser, after the first trumpet (la première trompette) will entail:
  - (a) a refund of all bets placed on the withdrawn horse;
  - (b) a percentage deduction on the winning amounts in accordance with the scale of deduction established by the horse-racing organiser. The percentage deduction will be determined by the horse-racing organiser.
10. In case of the withdrawal of all horses except one, betting on that race will be cancelled and all bets refunded.
11. (a) In case of "Dead Heat" the winning punter will have his winning amount divided by the number of horses finishing "Dead Heat"; and  
(b) In case of "Dead Heat" in a two-horses race, betting on that race will be cancelled and all bets refunded.
12. Betting can only start as from the publication of the official programme of racing events.



Date 29 Dec 2020

I Antoine Mico Chung Ka Ying acknowledge receipt of the above.

Signature [Handwritten Signature]

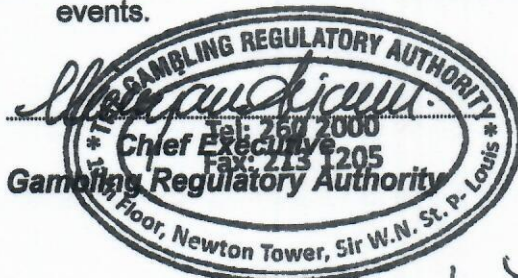
Date 29/12/2020





GAMBLING REGULATORY AUTHORITY

5. Minimum bet amount should be Rs 5.00. For multiple bets, the minimum stake per line of bet should be Rs 1.00
6. You should not refuse a bet on the displayed odd where the winning amount does not exceed Rs 1000/-.
7. All bets negotiated by you shall be on a cash basis only.
8. Any withdrawal of a horse before the first trumpet (la première trompette) in respect of any particular race will entail the cancellation and a refund of all bets placed on the horses in respect of that race. Betting will then start anew.
9. Any withdrawal of a horse, as declared by the horse-racing organiser, after the first trumpet (la première trompette) will entail:
  - (a) a refund of all bets placed on the withdrawn horse;
  - (b) a percentage deduction on the winning amounts in accordance with the scale of deduction established by the horse-racing organiser. The percentage deduction will be determined by the horse-racing organiser.
10. In case of the withdrawal of all horses except one, betting on that race will be cancelled and all bets refunded.
11. (a) In case of "Dead Heat" the winning punter will have his winning amount divided by the number of horses finishing "Dead Heat"; and  
(b) In case of "Dead Heat" in a two-horses race, betting on that race will be cancelled and all bets refunded.
12. Betting can only start as from the publication of the official programme of racing events.



Date 29 Dec 2020

I Antoine Mico Chung Ka Ting acknowledge receipt of the above.

Signature [Handwritten Signature]

Date 29/12/2020



**CONDITIONS OF LICENCE UNDER  
THE GAMBLING REGULATORY AUTHORITY ACT 2007**

**SMS PARIAZ LTD**

**The conditions imposed on Bookmaker conducting fixed odds betting on local race through remote communication (SMS) by the Gambling Regulatory Board under section 97 of the Gambling Regulatory Authority Act 2007.**

1. You should conduct your betting operations in accordance with the approved rules issued to you and all the provisions of the Gambling Regulatory Authority Act 2007 relevant to your licence.
2. Your licence is issued for operation as Bookmaker conducting fixed odds betting on local race through remote communication (SMS).
3. Only the following activities are authorised at your "places of facilities":
  - (i) Opening of account;
  - (ii) Deposits;
  - (iii) Withdrawals; and
  - (iv) Issue of statement of accounts.
4. (i) The Upper Limit of the sum total of the odds, for a 'book' of Rs 500, should be as follows :  
Race with up to 6 horses : Rs 650  
Race with more than 6 horses : Rs 750  
(ii) The Lower Limit of the sum total of the odds, for a 'book' of Rs 500, should be Rs 575.
5. Access shall be prohibited to minors on your licensed premises when betting transactions are carried out.
6. You should, at all times, display in a conspicuous place on your premises a notice board each of size of at least 21 cm x 30 cm with letters of size of at least 1 cm wide specifying a note for prohibition of betting by minors.
7. You should immediately after payment of any unclaimed prize or other amounts to the National Solidarity Fund submit to the Gambling Regulatory







GAMBLING REGULATORY AUTHORITY

Authority a certified statement showing the particulars of the amount paid. Nil return should also be submitted.

8. You should at the time of submission of any return/ statement relating to Betting Tax – Bookmaker to the Mauritius Revenue Authority forward a copy to the Gambling Regulatory Authority (GRA).

9. You should ensure that Fire Certificate and Building Land Use Permit (BLUP) for your principal place of business and other places at which facilities are provided are obtained before start of operations.

10. You should inform the Gambling Regulatory Authority before any change in Directors and Shareholders of your company.

11. The Gambling Regulatory Authority reserves the right to :-

- (a) direct the relocation of your premises to such area as it may determine; and
- (b) limit the number of renewals of licence,

12. It is understood that the grant of a licence does not exempt you from compliance with any other law or from obtaining authorisations, licences or permits from other relevant authorities.

Non-compliance with any conditions of licence, rules, regulations or other provisions of the Gambling Regulatory Authority Act may entail any action deemed appropriate.

These Conditions may, at any time, be varied, amended or otherwise altered during the currency of the licence in accordance with section 97 of the Gambling Regulatory Authority Act.

Issuing Authority  *[Signature]*

Date 29 Dec 2020

I, *Antonio* *[Signature]* acknowledge receipt of the above and agree to abide at all time with the conditions of my licence.

Signature *[Signature]*

Date 29/12/2020

**CONDITIONS OF LICENCE UNDER  
THE GAMBLING REGULATORY AUTHORITY ACT 2007**

**SMS PARIAZ LTD**

The conditions imposed on Bookmaker conducting fixed odds betting on local race through remote communication (SMS) by the Gambling Regulatory Board under section 97 of the Gambling Regulatory Authority Act 2007.

1. You should conduct your betting operations in accordance with the approved rules issued to you and all the provisions of the Gambling Regulatory Authority Act 2007 relevant to your licence.
2. Your licence is issued for operation as Bookmaker conducting fixed odds betting on local race through remote communication (SMS).
3. Only the following activities are authorised at your "places of facilities":
  - (i) Opening of account;
  - (ii) Deposits;
  - (iii) Withdrawals; and
  - (iv) Issue of statement of accounts.
4. (i) The Upper Limit of the sum total of the odds, for a 'book' of Rs 500, should be as follows :  
Race with up to 6 horses : Rs 650  
Race with more than 6 horses : Rs 750  
(ii) The Lower Limit of the sum total of the odds, for a 'book' of Rs 500, should be Rs 575.
5. Access shall be prohibited to minors on your licensed premises when betting transactions are carried out.
6. You should, at all times, display in a conspicuous place on your premises a notice board each of size of at least 21 cm x 30 cm with letters of size of at least 1 cm wide specifying a note for prohibition of betting by minors.
7. You should immediately after payment of any unclaimed prize or other amounts to the National Solidarity Fund submit to the Gambling Regulatory





GAMBLING REGULATORY AUTHORITY

Authority a certified statement showing the particulars of the amount paid. Nil return should also be submitted.

8. You should at the time of submission of any return/ statement relating to Betting Tax – Bookmaker to the Mauritius Revenue Authority forward a copy to the Gambling Regulatory Authority (GRA).

9. You should ensure that Fire Certificate and Building Land Use Permit (BLUP) for your principal place of business and other places at which facilities are provided are obtained before start of operations.


10. You should inform the Gambling Regulatory Authority before any change in Directors and Shareholders of your company.

11. The Gambling Regulatory Authority reserves the right to :-  
(a) direct the relocation of your premises to such area as it may determine; and  
(b) limit the number of renewals of licence,

12. It is understood that the grant of a licence does not exempt you from compliance with any other law or from obtaining authorisations, licences or permits from other relevant authorities.

Non-compliance with any conditions of licence, rules, regulations or other provisions of the Gambling Regulatory Authority Act may entail any action deemed appropriate.

These Conditions may, at any time, be varied, amended or otherwise altered during the currency of the licence in accordance with section 97 of the Gambling Regulatory Authority Act.

Issuing Authority  Date 29 Dec 2020

I, Antonio Shung Koa Ling acknowledge receipt of the above and agree to abide at all time with the conditions of my licence.

Signature J. Chew Date 29/12/2020  
Page 2 of 2

**CONDITIONS OF LICENCE UNDER  
THE GAMBLING REGULATORY AUTHORITY ACT 2007**

**SMS PARIAZ LTD**

The conditions imposed on Bookmaker conducting fixed odds betting on local race through remote communication (SMS) by the Gambling Regulatory Board under section 97 of the Gambling Regulatory Authority Act 2007.

1. You should conduct your betting operations in accordance with the approved rules issued to you and all the provisions of the Gambling Regulatory Authority Act 2007 relevant to your licence.
2. Your licence is issued for operation as Bookmaker conducting fixed odds betting on local race through remote communication (SMS).
3. Only the following activities are authorised at your "places of facilities":
  - (i) Opening of account;
  - (ii) Deposits;
  - (iii) Withdrawals; and
  - (iv) Issue of statement of accounts.
4. (i) The Upper Limit of the sum total of the odds, for a 'book' of Rs 500, should be as follows :

Race with up to 6 horses	:	Rs 650
Race with more than 6 horses	:	Rs 750

(ii) The Lower Limit of the sum total of the odds, for a 'book' of Rs 500, should be Rs 575.
5. Access shall be prohibited to minors on your licensed premises when betting transactions are carried out.
6. You should, at all times, display in a conspicuous place on your premises a notice board each of size of at least 21 cm x 30 cm with letters of size of at least 1 cm wide specifying a note for prohibition of betting by minors.
7. You should immediately after payment of any unclaimed prize or other amounts to the National Solidarity Fund submit to the Gambling Regulatory





GAMBLING REGULATORY AUTHORITY

Authority a certified statement showing the particulars of the amount paid. Nil return should also be submitted.

8. You should at the time of submission of any return/ statement relating to Betting Tax – Bookmaker to the Mauritius Revenue Authority forward a copy to the Gambling Regulatory Authority (GRA).

9. You should ensure that Fire Certificate and Building Land Use Permit (BLUP) for your principal place of business and other places at which facilities are provided are obtained before start of operations.

10. You should inform the Gambling Regulatory Authority before any change in Directors and Shareholders of your company.

11. The Gambling Regulatory Authority reserves the right to :-

- (a) direct the relocation of your premises to such area as it may determine; and
- (b) limit the number of renewals of licence,

12. It is understood that the grant of a licence does not exempt you from compliance with any other law or from obtaining authorisations, licences or permits from other relevant authorities.

Non-compliance with any conditions of licence, rules, regulations or other provisions of the Gambling Regulatory Authority Act may entail any action deemed appropriate.

These Conditions may, at any time, be varied, amended or otherwise altered during the currency of the licence in accordance with section 97 of the Gambling Regulatory Authority Act.

Issuing Authority  Date 29 Dec 2020

I, Antonio Shung Koo Ling acknowledge receipt of the above and agree to abide at all time with the conditions of my licence.

Signature [Signature] Date 29/12/2020  
Page 2 of 2



**CONDITIONS OF LICENCE UNDER  
THE GAMBLING REGULATORY AUTHORITY ACT 2007**

**SMS PARIAZ LTD**

The conditions imposed on Bookmaker conducting fixed odds betting on local race through remote communication (SMS) by the Gambling Regulatory Board under section 97 of the Gambling Regulatory Authority Act 2007.

1. You should conduct your betting operations in accordance with the approved rules issued to you and all the provisions of the Gambling Regulatory Authority Act 2007 relevant to your licence.
2. Your licence is issued for operation as Bookmaker conducting fixed odds betting on local race through remote communication (SMS).
3. Only the following activities are authorised at your "places of facilities":
  - (i) Opening of account;
  - (ii) Deposits;
  - (iii) Withdrawals; and
  - (iv) Issue of statement of accounts.
4. (i) The Upper Limit of the sum total of the odds, for a 'book' of Rs 500, should be as follows :  
Race with up to 6 horses : Rs 650  
Race with more than 6 horses : Rs 750  
(ii) The Lower Limit of the sum total of the odds, for a 'book' of Rs 500, should be Rs 575.
5. Access shall be prohibited to minors on your licensed premises when betting transactions are carried out.
6. You should, at all times, display in a conspicuous place on your premises a notice board each of size of at least 21 cm x 30 cm with letters of size of at least 1 cm wide specifying a note for prohibition of betting by minors.
7. You should immediately after payment of any unclaimed prize or other amounts to the National Solidarity Fund submit to the Gambling Regulatory







GAMBLING REGULATORY AUTHORITY

Authority a certified statement showing the particulars of the amount paid. Nil return should also be submitted.

8. You should at the time of submission of any return/ statement relating to Betting Tax – Bookmaker to the Mauritius Revenue Authority forward a copy to the Gambling Regulatory Authority (GRA).

9. You should ensure that Fire Certificate and Building Land Use Permit (BLUP) for your principal place of business and other places at which facilities are provided are obtained before start of operations.

10. You should inform the Gambling Regulatory Authority before any change in Directors and Shareholders of your company.

11. The Gambling Regulatory Authority reserves the right to :-

- (a) direct the relocation of your premises to such area as it may determine; and
- (b) limit the number of renewals of licence,

12. It is understood that the grant of a licence does not exempt you from compliance with any other law or from obtaining authorisations, licences or permits from other relevant authorities.

Non-compliance with any conditions of licence, rules, regulations or other provisions of the Gambling Regulatory Authority Act may entail any action deemed appropriate.

These Conditions may, at any time, be varied, amended or otherwise altered during the currency of the licence in accordance with section 97 of the Gambling Regulatory Authority Act.

Issuing Authority  .....

Date 29 Dec 2020

I, Antonio Chung Ka Ling acknowledge receipt of the above and agree to abide at all time with the conditions of my licence.

Signature [Signature]

Date 29/12/2020



**CONDITIONS OF LICENCE UNDER  
THE GAMBLING REGULATORY AUTHORITY ACT 2007**

**SMS PARIAZ LTD**

**The conditions imposed on Bookmaker conducting fixed odds betting on local race through remote communication (SMS) by the Gambling Regulatory Board under section 97 of the Gambling Regulatory Authority Act 2007.**

1. You should conduct your betting operations in accordance with the approved rules issued to you and all the provisions of the Gambling Regulatory Authority Act 2007 relevant to your licence.
2. Your licence is issued for operation as Bookmaker conducting fixed odds betting on local race through remote communication (SMS).
3. Only the following activities are authorised at your "places of facilities":
  - (i) Opening of account;
  - (ii) Deposits;
  - (iii) Withdrawals; and
  - (iv) Issue of statement of accounts.
4. (i) The Upper Limit of the sum total of the odds, for a 'book' of Rs 500, should be as follows :

Race with up to 6 horses	: Rs 650
Race with more than 6 horses	: Rs 750

(ii) The Lower Limit of the sum total of the odds, for a 'book' of Rs 500, should be Rs 575.
5. Access shall be prohibited to minors on your licensed premises when betting transactions are carried out.
6. None of your substantial shareholders, directors, managers or employees shall engage in any conduct likely to compromise the integrity of your activities as a bookmaker.
7. You should, at all times, display in a conspicuous place on your premises a notice board each of size of at least 21 cm x 30 cm with letters of size of at least 1 cm wide specifying a note for prohibition of betting by minors.
8. You should immediately after payment of any unclaimed prize or other amounts to the National Solidarity Fund submit to the Gambling Regulatory Authority a certified statement showing the particulars of the amount paid. Nil return should also be submitted.







GAMBLING REGULATORY AUTHORITY

9. The betting software used to record betting should be configured to comply with the Conditions of Licence and approved Rules.
10. Your information system shall be properly configured to interface with the Central Electronic Monitoring System (CEMS). The interface requirements are as follows:
- (a) Each betting transaction shall, as it takes place, be recorded and transmitted continuously online to the CEMS.
  - (b) All equipment or software used for the purpose of betting shall be registered with the Mauritius Revenue Authority (MRA).
  - (c) Each equipment or software shall be linked to the CEMS in accordance with the terms and conditions for use of betting equipment and software available on the MRA website (<http://www.mra.mu>).
  - (d) Where any material is provided by the MRA for the purpose of linking equipment or software to the CEMS, that material shall remain the property of the MRA and you shall be responsible for the proper care, maintenance, as well as any damage caused to such material.
  - (e) Any problem interfacing with the CEMS shall immediately be reported to the MRA. To address the problem, interventions on your information system, if required, shall be made in your presence or that of your representative.
11. You should at the time of submission of any return/ statement relating to Betting Tax – Bookmaker to the Mauritius Revenue Authority forward a copy to the Gambling Regulatory Authority (GRA).
12. The Gambling Regulatory Authority reserves the right to :-
- (a) direct the relocation of your premises to such area as it may determine; and
  - (b) limit the number of renewals of licence,
13. It is understood that the grant of a licence does not exempt you from compliance with any other law or from obtaining authorisations, licences or permits from other relevant authorities.



Page 2 of 3

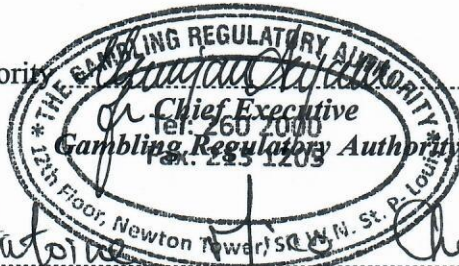


GAMBLING REGULATORY AUTHORITY

Non-compliance with any conditions of licence, rules, regulations or other provisions of the Gambling Regulatory Authority Act may entail any action deemed appropriate.

These Conditions may, at any time, be varied, amended or otherwise altered during the currency of the licence in accordance with section 97 of the Gambling Regulatory Authority Act.

Issuing Authority



Date 11<sup>th</sup> January 2021

I Autone Cheng Kon Tung acknowledge receipt of the above and agree to abide at all time with the conditions of my licence.

Signature

Date

11 / 01 / 2021