IMPORT/EXPORT AND CUSTOMS COMPLIANCE

JANUARY 2026

POLICY NUMBER: TMG-SEC-050
APPROVAL AUTHORITY: BOARD OF DIRECTORS

THE MAZI GROUP

1. PURPOSE

This Import/Export and Customs Compliance policy establishes The Mazi Group's framework for complying with import, export, and customs regulations. Proper trade compliance ensures smooth movement of goods while avoiding penalties and delays across all brands: Mazi Beauty, Glam Switch, On The Go Mists, and Upvendo.

2. SCOPE

This policy applies to:

- All imports and exports of goods
- All brands and product categories
- All countries of origin and destination
- All employees involved in international trade
- Customs brokers and freight forwarders

3. IMPORT COMPLIANCE

3.1 Customs Entry

- Accurate and complete customs declarations
- Proper classification of goods
- Correct valuation
- Country of origin determination
- Timely filing of entries

3.2 Classification

- Proper Harmonized Tariff Schedule (HTS) classification
- Consistent classification across entries
- Binding rulings when appropriate
- Documentation of classification decisions

3.3 Valuation

- Transaction value as primary method
- Include all dutiable charges

- Related party transaction considerations
- Assists and royalties

3.4 Country of Origin

- Determine origin per applicable rules
- Substantial transformation analysis
- Marking requirements
- Origin documentation

3.5 Duty Payment

- Timely payment of duties and fees
- Duty drawback where applicable
- Free trade agreement utilization

4. EXPORT COMPLIANCE

4.1 Export Controls

- Determine if export license required
- Export Classification Number (ECCN)
- License exceptions
- End-use and end-user screening

4.2 Export Documentation

- Shipper's Export Declaration / AES filing
- Commercial invoice
- Packing list
- Certificates of origin
- Other required documents

4.3 Destination Control

- Verify final destination
- Destination control statements

- No diversion to prohibited destinations

5. SANCTIONS AND RESTRICTED PARTIES

5.1 Sanctions Programs

- OFAC sanctions compliance
- EU sanctions
- UN sanctions
- Other applicable sanctions

5.2 Restricted Party Screening

- Screen all parties to transactions
- Denied Persons List
- Entity List
- SDN List
- Other restricted party lists

5.3 Prohibited Transactions

- No transactions with sanctioned countries
- No transactions with designated parties
- Escalate potential matches

6. FREE TRADE AGREEMENTS

- Identify applicable FTAs
- Determine product eligibility
- Origin certification
- Record keeping requirements
- USMCA, EU agreements, etc.

7. PRODUCT-SPECIFIC REQUIREMENTS

7.1 Cosmetics

- FDA prior notice for imports
- Cosmetic labeling requirements
- Ingredient restrictions by country

7.2 Antimicrobial Products

- EPA registration requirements
- Import restrictions
- Biocide regulations (EU)

7.3 Electronics

- FCC compliance
- CE marking (EU)
- Battery regulations

8. CUSTOMS BROKERS

- Use licensed customs brokers
- Provide accurate information
- Review entries for accuracy
- Power of attorney management
- Broker performance monitoring

9. RECORD KEEPING

- Maintain import/export records
- 5-year retention (US imports)
- Commercial invoices
- Entry documents
- Classification support
- Origin documentation

10. AUDITS AND COMPLIANCE REVIEWS

- Periodic internal audits
- Post-entry reviews
- Classification reviews
- Valuation reviews
- Corrective actions

11. PRIOR DISCLOSURES

- Voluntary disclosure of violations
- Timely disclosure to customs
- Mitigation of penalties
- Legal coordination

12. TRAINING

- Trade compliance training
- Role-specific training
- Sanctions awareness
- Record keeping requirements

13. ROLES AND RESPONSIBILITIES

13.1 Trade Compliance/Supply Chain

- Manage import/export compliance
- Classify products
- Coordinate with customs brokers
- Maintain records

13.2 Legal

- Sanctions compliance oversight
- Export control guidance
- Prior disclosure coordination

13.3 Finance

- Duty payment
- Valuation support
- Transfer pricing coordination

14. RELATED POLICIES

This policy should be read in conjunction with:

- TMG-SEC-011: Supply Chain Management and Risk Mitigation Policy
- TMG-SEC-036: Tax Compliance and Planning Policy
- TMG-SEC-048: Global Operations and Market Entry Policy
- TMG-SEC-051: Economic Sanctions and Trade Restrictions

15. POLICY REVIEW

This policy shall be:

- Reviewed annually by Supply Chain and Legal
- Updated for regulatory changes
- Approved by VP Supply Chain
- Communicated to relevant personnel

16. DEFINITIONS

- **HTS:** Harmonized Tariff Schedule - classification system for imports.
- **ECCN:** Export Control Classification Number.
- **OFAC:** Office of Foreign Assets Control - administers US sanctions.
- **FTA:** Free Trade Agreement.
- **Country of Origin:** Country where goods were manufactured or substantially transformed.

For questions about this policy, contact:

Operations Department

operations@mazigroup.us