

# export compliance

## Introduction

SACA Europe Sp. z o.o. is a company established under the laws of the Polish Republic and is trading as a distributor of electronics components and module level products.

The Company imports high-technology products mainly from the US and European countries. Pursuant to international laws and regulations, direct or indirect re-export of some of these products is either prohibited or subject to consent of the manufacturing companies.

In this regard, the Company conducts her daily activities taking these limitations into consideration. This Export Control Compliance Policy has been prepared with the purpose of declaring the Company's approach on this matter.

## The Company's Commitment to Export Control

SACA Europe Sp. z o.o. affirms the Company's commitment to full compliance with all applicable export control laws and regulations, including but not limited to EU and US export control laws and regulations.

The Company ensures commitment to above mentioned compliance approach by establishing and maintaining the required internal procedures that are necessary to conduct daily trading activities. The Company management is responsible for training the entire Company staff with regards to their individual duties concerning export control.



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## Overview of the Related Laws and Regulations

This policy is designed to ensure that SACA Europe Sp. z o.o. and its entire employees, directors, agents and third parties acting on behalf of the Company, fully comply with all applicable Export Control Laws and Regulations whenever taking any action on behalf of the Company or related Company business.

SACA Europe Sp. z o.o. is aware of the below mentioned laws and regulations and conducts the daily business activities to the best knowledge obtained directly or indirectly:

- Economic sanctions, administered by the Office of Foreign Assets Control (“OFAC”), U.S. Department of the Treasury (“Treasury”). These rules impose restrictions on transactions involving targeted countries or regions, certain economic sectors, entities, and individuals.
- The Export Administration Regulations (the “EAR”), administered by the Bureau of Industry and Security (“BIS”), Department of Commerce. The EAR control the export, reexport, and transfer (in-country) of certain U.S.-origin goods, software, and technology (collectively “Items”), including foreign-made Items that incorporate a certain amount of controlled U.S.-origin content, such as parts, components and technology. A license issued by BIS may be required for the export, re-export, or transfer (in-country) of an Item if it is subject to the EAR.
- The International Traffic in Arms Regulations (the “ITAR”), administered by the Directorate of Defence Trade Controls (“DDTC”), U.S. Department of State (“State”). The ITAR severely restricts exports, re-exports, transfers, temporary imports, and brokering involving U.S.-origin defence articles, technical data, and defence services, including foreign-made Items that incorporate U.S.-origin defence articles and technical data. Transactions involving ITAR-controlled defence articles, technical data, or defence services that involve countries subject to a U.S. arms embargo, are prohibited.



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- Dual-Use Regulation (Regulation (EU) No 2021/821): Governs the export, transfer, brokering, and transit of dual-use items, which can be used for both civilian and military purposes. This regulation is central to the EU's export control regime.
- Sanctions Regulations (e.g., Regulation (EU) No 833/2014): These regulations impose restrictions on exports to specific countries or entities based on the EU's Common Foreign and Security Policy (CFSP). They cover embargoes on arms, restrictions on certain goods and services, and other measures.
- Regulation (EU) 2019/125: Controls the export of goods that could be used for capital punishment, torture, or other cruel, inhuman, or degrading treatment.
- List Related to Warfare Tools and Equipment, Weapons, Ammunitions and Their Parts, Military Explosive Material and Their Technologies” (often referred to as the “5201 List”).

### **Banned Destinations to make any sale by SACA Europe Sp. z o.o.**

Comprehensively Sanctioned Countries/Regions: The following countries/regions are subject to comprehensive sanctions (collectively referred to as “Restricted Regions”), meaning that virtually any transaction involving these countries/regions is prohibited:

- Russia
- Belarus
- Crimea
- Luhansk and Donetsk Regions of Ukraine
- Cuba
- Iran
- North Korea
- Syria



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- **Additional international destinations subject to approval of the manufacturer for re-export by the Company:** SACA Europe Sp. z o.o. always informs the manufacturer regarding the user of the products/services imported. Direct re-export of the products/services is always subject to approval of the manufacturer.
- **Entities, companies or real persons mentioned in the “denied”, “unverified”, “debarred” lists published by US or EU Authorities:** This screening is internally conducted by means of using a well-known, internationally recognized software.
- **National or International Suspected Destinations:**
  - Resellers, brokers
  - Companies / Individuals irrelevant with the products / services inquired
  - Logistics companies who are not obviously the end user of the inquired products / services

## Risk Assessment and Measures Taken

While conducting the daily business activities, SACA Europe Sp. z o.o. and its employees must pay utmost attention to be in compliance with the related laws and regulations. As the end-use and the end-user are extremely critical factors for complying with the laws, the Company exerts considerable effort to verify the authenticity of the information received from the customers. To accomplish this, the Company may pay site visits and/or may make some cross-checks to verify the correctness of the information received.

In addition to sales activities, there are also risks on supply side of the business. SACA Europe Sp. z o.o. regularly checks its contracted suppliers in terms of their legal status in international market. The Company fulfills this screening by means of a well-known, internationally recognized software which reports whether a specific company is ‘banned’ by legal authorities or not. Whenever a ‘banned’ case is detected, SACA Europe Sp. z o.o. immediately ceases its transactions with that company.



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## Internal Assessment and Assignment

With the motivation of complying with applicable export control laws and regulations, a Compliance Team has been assigned within the company to take care of the daily trading activities when and where required.

The Management expects and encourages the Company staff to communicate any issues they have or may encounter concerning Export Control Policy to the Compliance Team. It is paramount for the company to establish an understanding among the entire staff that Compliance to Export Control Laws and Regulations is more important than making any sale.

The Compliance Team creates, operates and monitors the Internal Compliance Procedures.

The Compliance Team also conducts periodic training activities especially to Sales & Marketing and Logistics Departments.

## Books and Records

Accurate, transparent and timely record-keeping is essential to ensure compliance with this policy. All transactions must be fully documented, and no undisclosed or unrecorded accounts should be maintained. Employees must ensure that all documents regarding export transactions are properly recorded in the company's financial system. Records must be supported by necessary and factual documentation.



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## Reporting Violations

Employees who suspect or become aware of any violations of this policy must report their concerns to the Compliance Team. SACA Europe Sp. z o.o. ensures that employees who report violations in good faith will not face retaliation. Reporting channels may include anonymous reporting mechanisms if available.

## Penalties and Enforcement

Violations of this policy will result in disciplinary action, which may include termination of employment. Furthermore, individuals involved in corrupt activities may face civil or criminal penalties, including fines or imprisonment. SACA Europe Sp. z o.o. will cooperate fully with legal authorities in cases violation of this policy.

## Questions, Comments, Inquires and Contacts:

For any questions concerning this Policy or the legality of a particular transaction, you may contact Compliance Team, at [compliance@sacaeurope.com](mailto:compliance@sacaeurope.com)

This Export Control Compliance Policy shall enter into force on 01/01/2025 and shall remain in effect until amended or replaced by SACA Europe Sp. z o.o.. SACA Europe Sp. z o.o. reserves the right to amend this Policy from time to time, and any such amendments shall be duly updated and communicated.



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