

**POLICY STATEMENT
ON COMPLIANCE WITH IMPORT/EXPORT LAWS
AND RELATED MATTERS**

As a contract manufacturer of apparel, jewelry and accessories both in the United States and abroad, the Company is committed to adhere strictly to all laws, rules and regulations which relate to all products imported/exported by our company. The Company must comply with all laws when importing and/or exporting its products as well as when instructing our vendors on how to label its products. We must ensure that the Company, our associates and our vendors do not engage in illegal activities which may result in violation of the law or lead to even the appearance of improper conduct. All associates must exercise the highest degree of care to satisfy these requirements. Violation of this Policy will result in disciplinary measures, which may include termination of employment.

The repercussion of non-compliance to importers and exporters includes but is not limited to fines, penalties, detentions and nationwide sanctions.

GUIDELINES

Customs Laws

While every associate is not expected to know the intricacies of the Customs related laws, associates are expected to know when issues arise, and must know to seek guidance. There are three significant areas of import/export laws which the Company must satisfy.

- First, the Country of Origin must be accurately stated on all documents and on products. To this end, we must examine procedures and be sensitive to issues which affect Country of Origin determination. We must also follow the Company's procedures on periodically verifying information supplied by others.
- Second, import/export documentation must reflect all true costs and charges, such as assists or selling commissions, if any.
- Third, we cannot engage in, or allow a third party to engage in, activities which wrongly circumvent quota, duty restrictions and or importing/exporting prohibitions.
- Lastly, international shipments (retail & distributors) must not have a final destination to any country identified on the U.S. Government's list of "sanctioned countries".

Labeling

We must properly set forth the fiber content of each of our products and we must undertake appropriate testing to ensure the accuracy of our content labels. We must further comply with all rules and regulations which are designed to protect the ultimate consumer. Associates should refer to the manuals which have been prepared by the Corporate Compliance Department for details on import/export procedures. However, if an associate has a question as to what action needs to be taken, they should immediately contact Darlene Collova, V.P. Global Trade Compliance and/or anyone in the Corporate Compliance department as listed in the contact list provided herewith.

We view compliance with the law, compliance with our Policies and maintenance of the highest level of ethical integrity as critical elements to a successful and healthy work environment. If an associate has reason to believe there has been a violation of this Policy or of the law (even if not set forth specifically), we urge you to report it to the Corporate Compliance or Legal Departments who will follow up on such matters. Associates will be afforded anonymity to the extent possible and shall in all events be protected from retaliatory actions relating to their reports.

IMPORT & EXPORT COMPLIANCE REFERENCE

Standard Operating Procedures

Refer to the Corporate Supplier Manual, under the Logistics/Distribution tab.

<https://portal.katespadeconnect.com/web/guest/distribution1>

Trade Agreements

Email inquiry direct to: walicea@katespade.com

CC: mbatista@katespade.com ; adiamond@katespade.com

Include in your inquiry the commodity description, fiber content and name of country in which you would be sourcing from.

Labeling/Fiber Content

Refer to the Corporate Supplier Manual, under the Logistics/Distribution tab.

<https://portal.katespadeconnect.com/>

Email inquiry direct to: adiamond@katespade.com ; llewis@katespade.com

CC: mbatista@katespade.com

Product Safety/Technical Compliance

Refer to the Corporate Supplier Manual, under the Technical Excellence tab:

<https://portal.katespadeconnect.com/>

Email inquiry direct to: SChow@katespade.com

Handcarry and Sample shipments via courier services

Refer to the Corporate Supplier Manual, under the Logistics/Distribution tab.

<https://portal.katespadeconnect.com/>

Email inquiry direct to: adiamond@katespade.com

CC: mbatista@katespade.com ; dsegro@katespade.com

Other Government Agencies (F&W, FDA, USDA, APHIS, FCC etc.)

Email inquiry direct to: adiamond@katespade.com ; llewis@katespade.com

CC: mbatista@katespade.com ; dsegro@katespade.com

*For Fish & Wildlife, include in your inquiry the following required information:

- Common & Scientific Name
- Original Country of Origin
- Farm Raised or Taken from the Wild

Exports

For shipment of any product from US to foreign destination, email your inquiry directly to:

jabreu@katespade.com

Corporate Compliance Contacts:

Darlene Collova	V.P. of Global Trade Compliance	201-295 6455
Donna Segro	Sr Dir Global Customs & Trade	201-295-6124
Marta Batista	Director of Corp Customs Compliance	201-295-7401
Jeannie Abreu	Manager Int'l Logistics	201-295-6311
Suki Chow	Sr. Manager, Product Compliance	852 2 1965583

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