



## **CODE OF BUSINESS ETHICS**

Mirlando's Code of Business Ethics sets out guidelines and requirements for the expected business conduct for both Mirlando Limited ("We", "Our" or "Mirlando") and all suppliers, and affiliates (collectively, "Suppliers") that do business with Mirlando.

We expect our Suppliers (including their employees, agents, subcontractors, and affiliates) to comply with Mirlando's Code of Business Ethics when conducting business with or on behalf Mirlando, even when the Code exceeds the requirements of applicable law. Mirlando will take appropriate actions to ensure compliance with the Code, up to and including termination of business with the Supplier.

### **ETHICS**

#### **Anti-Corruption**

Mirlando and its Suppliers must ensure that their employees, agents, subcontractors, and affiliates comply with all applicable bribery and anti-corruption laws, including but not limited to the United Nations Convention against Corruption ([UNCAC](#)), the UK Bribery Act and the German Act on Combatting Corruption.

To that end, Mirlando and its Suppliers must not promise, offer, or accept bribes, kickbacks, or other improper or unlawful payments or engage third parties to facilitate such conduct when conducting business with or on behalf of Mirlando. Examples include cash, cash equivalents, gifts, services, or other inducements intended to secure an improper business advantage. This requirement applies in all circumstances, but especially with respect to dealings involving government officials, political candidates, or other public figures or entities.

#### **Business Integrity and Financial Records**

Mirlando prohibits corruption, extortion, and embezzlement in any form. For this reason, Suppliers must ensure that their accounting and financial records related to their business with Mirlando comply with applicable laws and meet applicable standards of accuracy and completeness. Mirlando also expects Suppliers to provide honest and accurate invoices. Invoices should be itemised, state a purchase order number (if applicable), and be supported by appropriate documentation.



## **Antitrust/Fair Business Practices**

Mirlando and its Suppliers must comply with antitrust laws, also referred to as competition laws. Furthermore, Suppliers must abide by fair business practices, including truthful and accurate advertising.

## **Gifts and Entertainment**

All purchases made by Mirlando will be made on the basis of price, quality and service, and Mirlando will deal with its Suppliers fairly, honestly and openly. Mirlando employees are required to conduct all business and interactions with Suppliers in strict compliance with the applicable provisions of Mirlando's Code of Business Ethics and Anti-Corruption and Charitable Giving legislation.

Suppliers should avoid any actions with Mirlando employees or its agents during any Supplier selection process that could give others the impression of favouritism or other improper advantage. Furthermore, Suppliers should not offer, and Mirlando employees or agents must not accept, gifts or entertainment that might compromise, or appear to compromise, an employee's judgment or independence.

## **Anti-Counterfeiting**

Mirlando strives to ensure that all of its products are of the highest quality and reliability and expects Suppliers to notify us immediately if they believe or have a reason to believe that they have provided Mirlando with counterfeit, illegally diverted, or stolen products, parts, or materials. Suppliers must also respond to requests for information regarding the source of any products, parts, or materials.

## **Antiboycott Regulations**

Mirlando and its Suppliers must comply with EU anti-boycott legislation and applicable national legislation when conducting business with or on behalf of Mirlando. Additionally, Suppliers must never discriminate against potential business partners on the basis of their race, ethnicity, nationality, or religion or respond to requests for information that the Supplier reasonably believes would allow business partners to discriminate on such grounds when conducting business with or on behalf of Mirlando.

## **Animal Welfare**

Mirlando and its Suppliers agree to treat animals humanely, where applicable. This may relate to affiliates offering experiences with animals. Suppliers must confirm that they are not using animal testing in the production of their products.



## **CONFIDENTIALITY & DATA PRIVACY**

### **Confidentiality and Protection of Information**

Mirlando is committed to protecting the confidential information of its business partners, customers, employees, and candidates for employment. Mirlando requires Suppliers to comply with all applicable laws and regulations governing confidential and proprietary information and to take all necessary measures to safeguard all such information that they receive from Mirlando and/or about Mirlando's business partners, customers, employees, and candidates for employment.

### **Data Protection and Privacy**

Mirlando respects everyone's right to the protection of his or her personal data, as this term is defined in the countries in which Mirlando operates, and everyone's right to integrity in connection with the processing of personal data. Mirlando requires Suppliers to comply with all applicable privacy and information security laws and associated regulatory requirements, such as the General Data Protection Regulation ("GDPR"), as well as with Mirlando's privacy policy. Suppliers must create, retain, and dispose of business records in accordance with all applicable legal and regulatory requirements. In addition, Suppliers must comply with Mirlando's requests concerning personal data and/or business records.

## **LABOUR & HUMAN RIGHTS**

As an equal opportunity employer, Mirlando provides equal employment opportunity to all employees and applicants, without regard to age, race, colour, national origin, physical or mental disability, gender, religion, sexual orientation, gender identity, gender expression, marital or veteran status, condition of pregnancy, genetic information, or any other legally protected characteristic. We also accommodate disabilities and religious practices as required by law. We expect our Suppliers to adopt and implement similar policies or practices in conducting business with or on behalf of Mirlando.

### **Human Rights Compliance**

Suppliers must take reasonable steps to ensure the materials used in the products and services they offer to Mirlando do not originate from sources that directly or indirectly benefit armed groups or criminal syndicates that perpetrate human rights abuses. Suppliers shall comply with all applicable human rights laws, statutes, regulations, including but not limited to the UK Modern Slavery Act 2015, and ensure that their subcontractors abide by these, too.



## **Child Labour**

Mirlando strictly prohibits the use of child labour. In conducting business with or on behalf of Mirlando, Suppliers must never employ a person younger than age 15 or otherwise interfere with a child's education by employing a child in violation of a country's compulsory education laws. The EU Directive on the protection of young people at work (94/33/EC) applies.

Additionally, Suppliers must never knowingly source or import products for Mirlando from third parties known to employ child labour. All Suppliers are responsible for monitoring their production methods and/or global supply chains to ensure compliance with applicable child labour laws.

## **Freely Chosen Employment**

Suppliers must never engage in any form of coerced labour, such as slave labour, prison labour, indentured labour, bonded labour, and any other form of involuntary servitude, in conducting business with or on behalf of Mirlando. Suppliers must never traffic or otherwise exploit employees by means of threat, force, coercion, abduction, or fraud. Additionally, Suppliers must never knowingly source or import products for Mirlando from third parties known to employ coerced labour or engage in human trafficking. All Suppliers are responsible for monitoring their global supply chains to ensure compliance with applicable coerced labour and human trafficking laws.

## **Harassment and Abuse**

Suppliers must treat their employees who conduct business with or on behalf of Mirlando with respect and dignity and may not subject them to any physical, sexual, psychological, or verbal harassment or abuse.

## **Health and Safety**

Suppliers must provide a safe and healthy work environment to prevent accidents or injuries arising out of, linked with, or occurring in the course of conducting business for Mirlando or as a result of the operation of Supplier's facilities, where work is being conducted for or on behalf of Mirlando. Suppliers shall provide their employees who conduct business for or on behalf of Mirlando with the tools, equipment, and materials necessary to conduct their work safely, and shall not require their employees to compensate the Suppliers for the same, unless otherwise allowed by applicable law.



## **Wage and Benefits**

Suppliers must pay their employees who conduct business for or on behalf of Mirlando in a timely manner and provide compensation (including overtime pay and benefits) that satisfies applicable laws. Under no circumstances may Suppliers delay or withhold wages as disciplinary measures, as compensation for securing employment, or for any other purpose that is not authorised by applicable law.

## **Work Authorisation**

Suppliers may not knowingly employ persons who are not authorised to work, as determined by applicable law, in conducting business with Mirlando or on Mirlando's behalf. If Suppliers engage foreign or migrant persons to conduct business with or on behalf of Mirlando, Suppliers must comply with the immigration and labour laws of the country where such persons are employed. Suppliers must not require their employees to surrender government-issued identification, passports, or work permits as a condition of employment, and may only hold such documents temporarily for the purpose of completing legitimate administrative and immigration processing.

## **ENVIRONMENTAL STEWARDSHIP**

### **Environmental Compliance**

Suppliers must comply with applicable environmental regulations in conducting business with Mirlando or on Mirlando's behalf, including having, maintaining and operating in compliance with all permits, licenses, registrations and restrictions where required. Mirlando encourages Suppliers to implement systems that are designed to minimise the impact of the supply chain system, the production process, and the products themselves on the environment.

### **Waste Management**

Suppliers shall have procedures to ensure the safe and lawful handling, movement, storage, recycling/reuse or management of waste, air emissions and wastewater discharges, and reduce waste wherever possible.

### **Conservation**

Suppliers are encouraged to conserve natural resources, to reuse and recycle, avoid the use of hazardous materials and reduce their carbon footprint wherever possible.



## **COOPERATION WITH REGULATORS**

Suppliers must reasonably cooperate with regulatory authorities, including with respect to inquiries, audits, reviews, or investigations related to the business being conducted with Mirlando or on Mirlando's behalf. Suppliers must inform Mirlando of any such inquiries prior to responding to regulatory authorities unless doing so would violate applicable law.

## **REPORTING CONCERNS OR VIOLATIONS**

Anyone who has any concerns or knowledge of a potential or actual violation of the Code should make a report to [dorit.ferreira@mirlando.org](mailto:dorit.ferreira@mirlando.org). Complaints may be treated anonymously upon request.