



Miro Forestry Company Policies & Procedures

Approved by:

A handwritten signature in black ink, appearing to read "Andrew Collins".

Andrew Collins, CEO

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OCCUPATIONAL HEALTH AND SAFETY Policy

The Policy

This document sets out the Policy of Miro Forestry Developments Limited (“Miro Forestry” or the “Company”) on ensuring continuous improvement in Safety and Health performance, and applies to all subsidiaries and global operations.

This Policy is based on good international industry practice and national laws and legislation. This Policy applies to all employees of Miro Forestry (which for the purpose of this Policy includes all contractors to and agents of the Company) and its subsidiaries and divisions.

The Company will monitor, audit and review this Policy on a regular basis to ensure they remain current and appropriate to the nature and scale of the Company.

The Principles

Miro Forestry will:

1. Comply with all national and international laws, acts, regulations, permit conditions and standards as a minimum to ensure a safe and healthy workplace.
2. Maintain a productive workplace by minimising the risk of accidents, injury and exposure to health risks. The Company aims to have no incidents that harm people or put neighbours or operations at risk.
3. Conduct thorough risk assessments and provide adequate control of the health and safety risks arising from our work activities.
4. Ensure that all site personnel and contractors understand the Policy and their Health and Safety responsibilities. Contractors are obliged to comply with this Policy.
5. Ensure all employees are competent to do their tasks, and to give them adequate training. Ensure the development and implementation of appropriate emergency response plans.
6. Follow the health and safety guidelines set out in the International Labour Office (ILO) ‘Safety and Health in Forestry’.

Miro Forestry is firmly committed to sustainable forest management practices, including those prescribed by the Principles and Criteria of the Forest Stewardship Council (FSC) and the International Finance Corporation (IFC) Performance Standards.



LABOUR Policy

The Policy

This document sets out the Policy of Miro Forestry Developments Limited (“Miro Forestry” or the “Company”) on ensuring fair labour, and applies to all subsidiaries and global operations.

This Policy is based on good international industry practice and national laws and legislation. This Policy applies to all employees of Miro Forestry (which for the purpose of this Policy includes all contractors to and agents of the Company) and its subsidiaries and divisions.

The Company will monitor, audit and review this Policy on a regular basis to ensure they remain current and appropriate to the nature and scale of the Company.

The Principles

Miro Forestry will:

1. Comply with all national and international laws, acts, regulations, permit conditions and standards as a minimum to ensure a safe and healthy workplace.
2. Promote workplace equality and endeavour to eliminate all forms of discrimination. The Company will not tolerate unfair treatment of any of its employees.
3. Ensure that all wages will meet or exceed the legal or industry minimum standard.
4. Respect the right of all personnel to form and join trade unions of their choice and to bargain collectively. Where employees are represented by a legally recognised union, the Company is committed to establishing a constructive dialogue with the employees freely chosen representatives.
5. Prohibit the use of forced and child labour.
6. Aim towards a diverse, multinational workforce reflective of the diversity of its customers, stakeholders and the countries and communities in which it operates.
7. Ensure that all site personnel and contractors understand the Policy and their Labour responsibilities. Contractors are obliged to comply with this Policy.
8. Miro Forestry is firmly committed to sustainable forest management practices, including those prescribed by the Principles and Criteria of the Forest Stewardship Council (FSC) and the International Finance Corporation (IFC) Performance Standards.



ENVIRONMENTAL and SUSTAINABILITY Policy

The Policy

This document sets out the Policy of Miro Forestry Developments Limited (“Miro Forestry” or the “Company”) on ensuring sustainable and environmentally friendly forest management practices, and applies to all subsidiaries and global operators.

This Policy is based on good international industry practice and national laws and legislation. This Policy applies to all employees of Miro Forestry (which for the purpose of this Policy includes all contractors to and agents of the Company) and its subsidiaries and divisions.

The Company will monitor, audit and review this Policy on a regular basis to ensure they remain current and appropriate to the nature and scale of the Company.

The Principles

Miro Forestry will:

1. Conduct the Company’s activities according to the requirements set by all relevant laws, regulations, and standards.
2. Conserve biological diversity and its associated values - water resources, soils, and unique and fragile ecosystems and landscapes.
3. Prevent pollution and strive for continual reduction in emissions of environmentally damaging substances.
4. Monitor and mitigate environmental impacts, particularly the use of chemicals, and promote biodiversity in plantation operations through systematic environmental programs.
5. Implement and maintain good practices of waste management and promote principles of reduce, reuse and recycle where possible to ensure the effective use of available resources
6. Not import, develop or establish any non-indigenous species which pose a risk to the local ecosystem.
7. Proactively identify and protect High Conservation Value (HCV) areas.
8. Provide employees adequate and appropriate training, and the required resources to perform their tasks safely, and fulfil their environmental responsibilities cost effectively
9. Ensure the development and implementation of appropriate emergency response plans
10. Apply best available, cost-effective technology in all new projects.
11. Miro Forestry is firmly committed to sustainable forest management practices, including those prescribed by the Principles and Criteria of the Forest Stewardship Council (FSC) and the International Finance Corporation (IFC) Performance Standards.



COMMUNITY ENGAGEMENT and EXTERNAL STAKEHOLDER Policy

The Policy

This document sets out the Policy of Miro Forestry Developments Limited (“Miro Forestry” or the “Company”) on ensuring that the Company engages with all of its relevant stakeholders and has a positive impact on the communities where it operates.

This Policy is based on good international industry practice and national laws and legislation. This Policy applies to all employees of Miro Forestry (which for the purpose of this Policy includes all contractors to and agents of the Company) and its subsidiaries and divisions.

The Company will monitor, audit and review this Policy on a regular basis to ensure they remain current and appropriate to the nature and scale of the Company.

The Principles

Miro Forestry will:

1. Conduct the Company’s activities according to the requirements set by all relevant laws, regulations, and standards.
2. Engage pro-actively with all stakeholders to ensure that we are listening to, learning from and taking into account their views as we conduct our business.
3. Support all cultural values and respect local customs.
4. Operate sensitively in the communities of which we are part and maintain good relations.
5. Creating economic opportunity and have a positive impact on the local communities in which the Company operates.
6. Ensure community participation in its project development and contribute to community development through Company funded development projects.
7. Ensure that all community development activities affect those in the local vicinity of Company operations. All development projects are at the discretion of the Company, all projects will have consistent design and branding.
8. Work with a select group of relevant development organisations to maximise positive impact.
9. Provide a grievance mechanism whereby all stakeholders can voice any concerns anonymously or without fear of reprisal, the grievance mechanism has multiple communication channels to ensure inclusiveness, particularly for vulnerable groups.
10. Respond to all legitimate grievances with suggested solutions within 30 days, if an agreement cannot be made, a neutral mediator will be used.
11. Miro Forestry is firmly committed to sustainable forest management practices, including those prescribed by the Principles and Criteria of the Forest Stewardship Council (FSC) and the International Finance Corporation (IFC) Performance Standards.



LAND DEVELOPMENT Policy

The Policy

This document sets out the Policy of Miro Forestry Developments Limited (“Miro Forestry” or the “Company”) on ensuring responsible and sustainable stewardship of the land that the Company leases or manages, and applies to all subsidiaries and global operators.

Miro Forestry is firmly committed to operating with integrity and to delivering maximum long-term economic, social and environmental benefits to its stakeholders. To achieve this the Company has a strict approach to land development. This Policy is based on good international industry practice and national laws and legislation. This Policy applies to all employees of Miro Forestry (which for the purpose of this Policy includes all contractors to and agents of the Company) and its subsidiaries and divisions.

The Company will monitor, audit and review this Policy and its Principles on a regular basis to ensure they remain current and appropriate to the nature and scale of the Company.

The Principles

1. Miro Forestry respects all national and local laws and regulations. Long-term tenure and rights to the land and forest resources are clearly defined, documented and legally established under national legislation.
2. Miro Forestry recognises and respects the rights of the local communities and respects the cultural heritage of the communities where the Company operates. The Company’s goal is to have a positive impact on the livelihoods of the people surrounding and affected by its operations. Miro Forestry works closely to consult with stakeholders to ensure the protection of their land rights, cultural heritage sites and values.
3. Miro Forestry aims to conserve biological diversity and its associated values including water resources, soils, ecosystems and landscapes.
4. Miro Forestry is firmly committed to sustainable forest management practices, including those prescribed by the Principles and Criteria of the Forest Stewardship Council (FSC) and the International Finance Corporation (IFC) Performance Standards.



SECURITY Policy

The Policy

This document sets out the Policy of Miro Forestry Developments Limited (“Miro Forestry” or the “Company”) on ensuring security for all of its employees and stakeholders.

This Policy is based on good international industry practice and national laws and legislation. This Policy applies to all employees of Miro Forestry (which for the purpose of this Policy includes all contractors to and agents of the Company) and its subsidiaries and divisions.

The Company will monitor, audit and review this Policy on an annual basis to ensure it remains current and appropriate to the nature and scale of the Company.

The Principles

Miro Forestry will:

1. Comply with all national and international laws, acts, regulations, permit conditions and standards as a minimum to ensure a secure workplace.
2. Do everything within its power to ensure the safety of its employees, contractors, visitors and the wider community.
3. Ensure that the safeguarding of personnel and property is carried out in accordance with relevant human rights principles, specifically the Voluntary Principles on Security and Human Rights.
4. Ensure that all security personnel, whether directly employed by or via third party sources operate to the same standards.
5. Conduct an annual risk assessment to identify security risks associated with operations, for both the Company and the wider community.
6. Implement controls to mitigate potential risks and impacts.
7. Employ security personnel who have appropriate skills and train security personnel under Miro’s control so that they are able to discharge their duties in a safe manner, respecting the needs and wishes of local communities and protecting the rights and assets of the Company and acting within relevant laws and regulations.
8. Ensure that force is only used for preventive and defensive purposes in proportion to the nature and extent of the threat. Miro employees will not carry firearms.
9. Provide security and emergency preparedness training to all employees and actively promote awareness of security issues.
10. Ensure all security management initiatives will be transparent and disclosed to employees and communities.
11. Use the Stakeholder Engagement and internal and external Grievance Mechanisms as key channels for assessing the effectiveness of security management, and consult with and respond to any concerns raised.
12. Review and report on all security related incidents in a manner proportionate with the incident.
13. Monitor performance and conduct periodic audits to ensure controls are effective and that security standards are being achieved, including scheduled audits on third party providers.
14. Conduct necessary Due Diligence on third party providers to ensure aligned values.
15. Use an integrated approach to ensure security goals are incorporated across the Group.



16. Miro Forestry is firmly committed to sustainable forest management practices, including those prescribed by the Principles and Criteria of the Forest Stewardship Council (FSC) and the International Finance Corporation (IFC) Performance Standards.

PROCUREMENT Policy

The Policy

This document sets out the Policy of Miro Forestry Developments Limited (“Miro Forestry” or the “Company”) on ensuring responsible and transparent governance with vendors, business partners and third parties. This Policy is based on good international industry practice and national laws and legislation. This Policy applies to all employees of Miro Forestry, and its subsidiaries and divisions, who procure from goods and services on behalf of the Company.

The Company will monitor, audit and review this Policy and its Principles on a regular basis to ensure they remain current and appropriate to the nature and scale of the Company.

The Principles

Miro Forestry will:

1. Ensure that all procurement is conducted with the utmost integrity, making sure procurement of all goods and services is carried out in accordance with relevant laws, regulations, and standards.
2. Ensure supplier selection is done fairly and transparently. Appointment of suppliers must be based on their ability to perform as defined as well as taking into consideration social values, ethical practices and environmental impacts. Miro will prioritise local procurement where of comparable quality, price and service as elsewhere.
3. Ensure effective and meaningful management of contracts and ensure they address key issues. These include; defining vendor expectations, performance, scope of work, and deliverables. Confirmation should be sought regarding understanding of and adherence to the Company’s Policies. All contracts will protect the Company’s physical and intellectual property and data and, in the interests of transparency, include a right of audit.
4. Extend opportunities. Equal opportunities for small and medium sized businesses, minority owned businesses, social enterprises and the voluntary and community sector will be provided.
5. Maximise spending power. Miro will aggregate demand and establish group-wide contracts and framework agreements wherever possible.



ANTI-CORRUPTION and WHISTLEBLOWING Policy

The Policy

This document sets out the Policy of Miro Forestry Developments Limited (“Miro Forestry” or the “Company”) on combatting corruption. It was endorsed by the Board of Directors of the Company on 24th April 2015 and applies to all subsidiaries and global operations.

The Policy consists of three Principles and a series of Practical Procedures to give effect to those Principles. The objective of the Policy is to clearly set out the Company’s “Zero Tolerance” approach to corruption. This Policy applies to all employees of Miro Forestry (which for the purpose of this Policy includes all contractors to and agents of the Company) and its subsidiaries and divisions as well as members of its Board of Directors.

The Principles

1. Miro Forestry will not pay nor accept bribes, kickbacks, or facilitation/speed payments (“corrupt payments”), either directly or via third parties, in any circumstances. Breaches or attempted breaches of this Principle by an employee will be regarded as an act of gross misconduct.
2. Miro Forestry will seek to encourage an equivalent Policy in other entities with which it has a significant business relationship.
3. Miro Forestry will comply with all relevant legislation and the UK Bribery Act (2010)