



# Miro Forestry & Timber Products Company Policies

Approved by:

A handwritten signature in black ink, appearing to read "A. Collins", is written over a light grey rectangular background.

Andrew Collins, CEO

1<sup>st</sup> July 2019



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## OCCUPATIONAL HEALTH AND SAFETY Policy

### The Policy

This document sets out the Policy of Miro Forestry Developments Limited (“Miro” 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 (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 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. Ensure all training, including general health and safety training is provided to all employees at induction and ongoing. All specific training will be organised as required and in accordance with legislation.
7. Integrate health and safety into everyone’s continued development and ensure a safety culture is at the heart of operations
8. Ensure all equipment is maintained to the highest standard and tested in line with legislation
9. Report all health and safety concerns to the Environmental, Social and Governance (ESG) Committee in the first instance or to the Board
10. Follow the health and safety guidelines set out in the International Labour Office (ILO) ‘Safety and Health in Forestry’.

Miro is firmly committed to compliance with the Principles and Criteria of the Forest Stewardship Council (FSC) and the International Finance Corporation (IFC) Performance Standards.

## Practical Procedures

### 1. Accountable Leadership

The Company can achieve a safe workplace free of discrimination through strong accountable leadership. The basis for recruitment, hiring, placement, training, compensation and advancement at the Company is qualifications, performance, skills and experience.

The Company sets non-negotiable performance requirements for employee safety and workplace quality.

All employees are required to take reasonable care for their own health and safety and that of others who may be affected by their acts or omissions and to co-operate with management in the enforcement of this Policy. Employees must not take any action that might present Occupational Health and Safety (OHS) risk to themselves, their colleagues or the public.

The Policy and OHS arrangements will be communicated to all staff and other relevant persons working for the Company to ensure they are made aware of their individual responsibility.

### 2. Internal Training and Communication

The Company will provide the appropriate resources, training and education to ensure employees are equipped to meet these Company commitments.

We are committed to engaging with our employees to continually improve health and safety in our workplaces, including the identification of hazards and remediation of health and safety issues. If any employee feels that the health and safety standards are not adequate within the Company, they are strongly advised to report this to top management through existing communication mechanisms.

The Company's Grievance Mechanism has been designed to ensure that any discrimination or concerns for safety in the workplace can be voiced and addressed in a confidential and timely manner.

The Company will employ qualified Health and Safety personnel who will be responsible for providing appropriate instruction, supervision and information to enable employees to carry out their duties safely and to actively contribute to safety within the Company.

### 3. Management Systems

The Company is committed to the development and implementation of local safety and occupational health management systems that meet its commitments, this is detailed in both the Environmental and Social Management System (ESMS) and the Industry Management System (IMS). The Company sets objectives annually for Health and Safety Standards to enable it to meet with relevant statutory obligations and ensure a culture of continual improvement and one which strives towards attainment of a world class standard.

Through excellent risk management practice, the Company will aim to minimise occupational health and safety risk. The Company has an Integrated **Corrective and/or Preventative Action Request System** that enables all employees to raise potential or present risks. Incidents, Accidents and Near-misses are recorded in an **Incident, Accident and Near-miss register** which is reviewed monthly and appropriate mitigation measures put in place.



Due to the nature of forestry and operating in Africa the Company has a focus on Road Safety, realised through the Company **Road Safety Management Plan**.

There is a **Grievance Mechanism** in place for any employee to raise any concerns, for example of discrimination or unfair treatment, this can be done anonymously.

The Company will establish an effective organisational structure for implementing these Management Systems and integrating occupational health and safety arrangements with other general management systems.

#### **4. Internal and External Auditing**

All Policies and Management Systems are reviewed on an annual basis to ensure they remain current and appropriate to the nature and scale of the Company's safety, security and occupational health risks.

The Company has FSC certification and as part of the certification process the Company undergoes annual audits to ensure that it is operating to Occupational Health and Safety and Labour highest standards.

Management System and Incident and Accident updates are given to the Environmental, Social and Governance (ESG) Committee on a quarterly basis. The Committee have the power to escalate any concerns if a worrying incident or pattern is noted.



## LABOUR and HUMAN RIGHTS Policy

### The Policy

This document sets out the Policy of Miro Forestry Developments Limited (“Miro” or the “Company”) on ensuring fair labour and human rights 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 (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 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. Manage operations in line the UN Declaration of Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work (1998) to contribute to the realisation of human rights globally.
3. Promote workplace equality and endeavour to eliminate all forms of discrimination. The Company will not tolerate unfair treatment of any of its employees.
4. Ensure that all wages will meet or exceed the legal or industry minimum standard.
5. 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.
6. Prohibit the use of forced and child labour.
7. Aim towards a diverse, multinational workforce reflective of the diversity of its customers, stakeholders and the countries and communities in which it operates. Ensure that all site personnel and contractors understand the Policy and their Labour responsibilities. Contractors are obliged to comply with this Policy.
8. Miro 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.

### Practical Procedures

#### 1. Accountable Leadership

The Company can achieve a safe workplace free of discrimination through strong accountable leadership. The basis for recruitment, hiring, placement, training, compensation and advancement at the Company is qualifications, performance, skills and experience.

The Company sets non-negotiable performance requirements for employee safety and workplace quality.



All employees are required to take reasonable care for their own health and safety and that of others who may be affected by their acts or omissions and to co-operate with management in the enforcement of this Policy. Employees must not take any action that might present Occupational Health and Safety (OHS) risk to themselves, their colleagues or the public.

The Policy and OHS arrangements will be communicated to all staff and other relevant persons working for the Company to ensure they are made aware of their individual responsibility.

## **2. Internal Training and Communication**

The Company will provide the appropriate resources, training and education to ensure employees are equipped to meet these Company commitments.

We are committed to engaging with our employees to continually improve health and safety in our workplaces, including the identification of hazards and remediation of health and safety issues. If any employee feels that the health and safety standards are not adequate within the Company, they are strongly advised to report this to top management through existing communication mechanisms.

The Company's Grievance Mechanism has been designed to ensure that any discrimination or concerns for safety in the workplace can be voiced and addressed in a confidential and timely manner.

The Company will employ qualified Health and Safety personnel who will be responsible for providing appropriate instruction, supervision and information to enable employees to carry out their duties safely and to actively contribute to safety within the Company.

## **3. Management Systems**

The Company is committed to the development and implementation of local safety and occupational health management systems that meet its commitments. The Company sets objectives annually for Human Resources, Land Development and Health and Safety Standards to enable it to meet with relevant statutory obligations and ensure a culture of continual improvement and one which strives towards attainment of a world class standard. In 2018 the Company rolled out a strategy to work towards a more diverse workplace and ensure equality for women and other potential vulnerable people and groups

There is a **Grievance Mechanism** in place for any employee to raise any concerns, for example of discrimination or unfair treatment, this can be done anonymously.

The Company will establish an effective organisational structure for implementing these Management Systems and integrating labour and community engagement arrangements with other general management systems.

## **4. Internal and External Auditing**

All Policies and Management Systems are reviewed on an annual basis to ensure they remain current and appropriate to the nature and scale of the Company's labour and human rights risks.

The Company has FSC certification and as part of the certification process the Company undergoes annual audits to ensure that it is operating to high labour and human rights standards.





Management System and grievance (including issues and complaints) updates are given to the Environmental, Social and Governance (ESG) Committee on a quarterly basis. The Committee have the power to escalate any concerns if a worrying incident or pattern is noted.





## ENVIRONMENTAL and SUSTAINABILITY Policy

### The Policy

This document sets out the Policy of Miro Forestry Developments Limited (“Miro” or the “Company”) on ensuring sustainable and environmentally friendly 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 (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 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. Proactively endeavour to reduce all emissions and seek to prevent emissions by good design of its operations and installations.
9. Provide employees adequate and appropriate training, and the required resources to perform their tasks safely, and fulfil their environmental responsibilities cost effectively
10. Ensure the development and implementation of appropriate emergency response plans
11. Apply best available, cost-effective technology in all new projects.
12. Miro 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.

## Practical Procedures

### 1. Accountable Leadership

The Company is committed to implementing this policy. The Company will use accountability for environmental issues as a measure for management performance and integrate environmental issues into strategy and plans aligned with public expectations.

### 2. Internal Training and Communication

The Company will provide the appropriate resources, training and education to ensure employees are equipped to meet our commitments.

The Company is committed to engaging with employees and communities to continually improve environmental awareness. If any stakeholder feels that there has been a breach of the environmental and sustainability policy they are strongly advised to report this to top management through existing communication mechanisms.

The Company will employ qualified environmental personnel who will be responsible for providing appropriate instruction, supervision and information to enable employees to carry out their duties minimising detrimental environmental effects.

### 3. Management Systems

The Company sets objectives annually for managing all environmental aspects of its operations and to ensure that they meet with national and international standards.

Through excellent risk management practice, the Company minimises negative environmental effects. The Company has an integrated **Corrective and/or Preventative Action Request System** that enables all employees to raise potential or present environmental risks.

There is a **Grievance Mechanism** in place for any stakeholder to raise any concerns of a breach in Policy.

The Company will establish an effective organisational structure for implementing these Management Systems and integrating environmental aspects with other general management systems.

### 4. Internal and External Auditing

All Policies and Management Systems are reviewed on an annual basis to ensure they remain current and appropriate to the nature and scale of the Company's safety, security and occupational health risks.

The Company has FSC certification and as part of the certification process the Company undergoes annual audits to ensure that it is operating to stringent environmental standards.

Updates are given to the Environmental, Social and Governance (ESG) Committee on a quarterly basis, the Committee have the power to escalate any concerns should they feel the Company is not operating in a sustainable or environmentally friendly manner.



## COMMUNITY ENGAGEMENT and EXTERNAL STAKEHOLDER Policy

### The Policy

This document sets out the Policy of Miro Forestry Developments Limited (“Miro” or the “Company”) on ensuring that the Company engages with all 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 (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 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 the Company is listening to, learning from and considering their views as it conducts its 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. Focus development projects on, but not limited to; education, agriculture, access to water and healthcare awareness. Miro will not fund development projects that are faith orientated, are the request of one individual or are politically or tribally contentious.
9. Work with a select group of relevant development organisations to maximise positive impact.
10. 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.
11. Respond to all legitimate grievances with suggested solutions within 30 days, if an agreement cannot be made, a neutral mediator will be used.
12. Miro 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.

## Practical Procedures

### 1. Internal Training and Communication

The Company will provide the appropriate resources, training and education to ensure employees are equipped to meet our commitments.

The Company is committed to engaging with stakeholders to continually improve mutually beneficial relationships. If any stakeholder feels that there has been a breach to any commitments, they are strongly advised to report this to top management through existing communication mechanisms.

The Company will employ qualified personnel who will be responsible for liaising with stakeholders and provide relevant information to stakeholder groups.

### 2. Management Systems

The Company sets objectives annually for managing all stakeholder relations and community development and to ensure that they meet with national and international standards.

An annual **Stakeholder Engagement Plan** forms a backbone to all stakeholder engagement. A monthly **Stakeholder Engagement Record** is used to monitor the effectiveness of the plan.

There is a **Grievance Mechanism** in place for all stakeholder to raise any concerns, the Company has committed to replying to legitimate grievances within 30 days with suggested resolutions, if a mutual agreement cannot be made a mediator will be enlisted. All grievances are recorded in a **Grievance Register** which is analysed monthly.

All documentation relating to community and stakeholder issues is kept in a consistent, Company-wide, documentation management system.

The Company will establish an effective organisational structure for implementing these Management Systems and integrate stakeholder engagement with other general management systems.

### 3. Internal and External Auditing

All Policies and Management Systems are reviewed on an annual basis to ensure they remain current and appropriate to the nature and scale of the Company's safety, security and occupational health risks.

The Company has FSC certification and as part of the certification process the Company undergoes annual audits to ensure that it is operating to the highest standards.

Updates are given to the Environmental, Social and Governance (ESG) Committee on a quarterly basis, the Committee has the power to escalate any concerns should they feel the Company is not operating in a sustainable or socially correct manner.

## LAND DEVELOPMENT Policy

### The Policy

This document sets out the Policy of Miro Forestry Developments Limited (“Miro” 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 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 (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 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 recognises and respects the rights of all land users 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 works closely to consult with stakeholders to ensure the protection of their land rights, cultural heritage sites and values.
3. Miro aims to conserve biological diversity and its associated values including water resources, soils, ecosystems and landscapes.
4. Miro 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.

### Practical Procedures

#### 1. External Verification of Environmental and Social Impacts

The Company contracts reputable independent experts to conduct Environmental and Social Impact Assessments for the Company’s land areas. This provides the Company with a verified baseline on which to base its sustainable forest management.

All areas identified for environmental and social conservation are demarcated and protected with buffer zones.

#### 2. Management Systems

The Company follows a strict **Land Development Implementation Framework** to ensure all involved in the process are aware of their responsibilities.

The Company conducts its own robust due diligence prior to land preparation. It does this in the form of a plot by plot **Environmental and Social Risk Assessment**. The Company demarcates all areas of cultural and biodiversity significance and protects them with a buffer zone. The Company aims to facilitate the rehabilitation of degraded forests and ecosystems within the conservation areas and will always conserve areas of pristine indigenous forest and other high conservation value areas. The social risk assessment exercise has been designed to include a vulnerability assessment to enable the identification of any vulnerable land users.

On an annual basis the Company conducts stakeholder mapping which feeds directly into a **Stakeholder Engagement Plan** to ensure proactive and open communication with all communities and stakeholders. The Company aims to build enduring relationships with its neighbours that are characterised by mutual respect, active partnership and long-term commitment. Through this relationship any concerns can be brought to the forefront.

The Company has a **Grievance Mechanism** that provides an open and neutral mechanism for grievances to be raised and ensures appropriate mechanisms to aim to resolve any disputes.

### 3. External Auditing

The Company has FSC certification and as part of the certification process the Company undergoes annual audits to ensure that it is operating to the highest standards.

## SECURITY Policy

### The Policy

This document sets out the Policy of Miro Forestry Developments Limited (“Miro” 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 (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 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. All security employees and contractors will be trained in the Voluntary Principles on Security and Human Rights
10. Provide security and emergency preparedness training to all employees and actively promote awareness of security issues.
11. Ensure all security management initiatives will be transparent and disclosed to employees and communities.
12. 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.
13. Review and report on all security related incidents in a manner proportionate with the incident.
14. 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.
15. Conduct necessary Due Diligence on third party providers to ensure aligned values.
16. Use an integrated approach to ensure security goals are incorporated across the Group.



17. Miro 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.

## **Practical Procedures**

### **1. Accountable Leadership**

Responsibility for compliance with the Group Policies lies with the Chief Executive Officer, Directors, Managers and their staff. Employees must not take any action that might present a security risk to themselves, their colleagues or the public.

It is the responsibility of everyone to be aware of the risks to personal safety and security and to take measures commensurate with the environment in which they are living, working and travelling.

Company Management is responsible for ensuring that those providing security are aware of this Policy and its requirements and that security personnel are aware of disciplinary action.

This Policy and security arrangements will be communicated to all staff and other relevant persons working for the Company to ensure they are made aware of their individual responsibilities.

### **2. Employment, Training and Communication**

The Company will provide the appropriate resources, training and education to ensure employees are equipped to meet these Company commitments.

We are committed to engaging with our employees to continually monitor and improve security in our workplaces, including the identification of risks and remediation of security issues. If any employee feels that security standards are not adequate, they are strongly advised to report this to top management through existing communication mechanisms.

The Company's **Grievance Mechanism** has been designed to ensure that any discrimination or concerns for security in the workplace or community can be voiced and addressed in a confidential and timely manner. The Company will investigate all allegations of unlawful or abusive acts of security personnel and take appropriate action in accordance with findings. Miro will report unlawful and abusive acts to public authorities.

The Company will employ qualified security personnel who will be responsible for providing appropriate instruction, supervision and information to enable employees to carry out their duties safely and to actively contribute to security within the Company.

The basis for recruitment, hiring, placement, training, compensation and advancement at the Company is based on a combination of performance, qualifications, skills and experience. The Company will be guided by the principles of proportionality and good international practice in relation to hiring, rules of conduct, training, equipping, and monitoring of such workers, and by applicable law.

The Company will ensure that all security personnel, whether directly employed or third-party employees under Miro's control will operate to the same standards.

### 3. Management Systems

The Company is committed to the development and implementation of local security management systems that meet its commitments. The Company sets objectives annually for Security Standards to enable it to meet with relevant statutory obligations and ensure a culture of continual improvement and one which strives towards attainment of a world class standard.

Through good risk management practice, the Company will aim to minimise security risk. The Company has an Integrated **Corrective and/or Preventative Action Request System** that enables all employees to raise potential or present risks. Security related Incidents, Accidents and Near-misses are recorded in an **Incident, Accident and Near-miss register** which is reviewed monthly and appropriate mitigation measures put in place.

There is a **Grievance Mechanism** in place for any employee or community member to raise any security and safety concerns, this can be done anonymously.

The Company's security commitments are integrated in the Company's **Best Operating Procedures (BOP's)** and **Emergency Preparedness Plans**.

The Company strives to establish an effective organisational structure for implementing these Management Systems and integrating security arrangements with other general management systems.

### 4. Internal and External Auditing

All Policies and Management Systems are reviewed on an annual basis to ensure they remain current and appropriate to the nature and scale of the Company's safety, security and occupational health risks.

The Company has FSC certification and as part of the certification process the Company undergoes annual audits to ensure that it is operating to the highest standards.

Management System and security updates are given to the Environmental, Social and Governance (ESG) Committee on a quarterly basis. The Committee have the power to escalate any concerns if a notable incident or pattern or incidents are observed.



## PROCUREMENT Policy

### The Policy

This document sets out the Policy of Miro Forestry Developments Limited (“Miro” 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, 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 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, WHISTLEBLOWING and BUSSINESS INTEGRITY Policy

### The Policy

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

It is the Policy of Miro to conduct business in an honest and ethical manner. As part of that, the Company takes a zero-tolerance approach to bribery and corruption and is committed to acting professionally, fairly and with integrity in all its business dealings and relationships, wherever it operates, and implementing and enforcing effective systems to counter bribery. Miro is committed to taking reasonable steps to prevent involvement in the criminal facilitation of tax evasion. The commitment extends to anyone acting on our behalf.

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 (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 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 will seek to encourage an equivalent Policy in other entities with which it has a significant business relationship.
3. Miro will comply with all relevant legislation and the UK Bribery Act (2010) and the Criminal Finances Act (2017)

### Practical Procedures

#### 1. Responsible Person

Miro will at all times have a nominated Director or senior manager responsible for overseeing and reporting on the implementation of this Policy.

The Director/senior manager will be sufficiently senior to be fairly regarded as independently minded.

The current Director/senior manager responsible for this role is Mr. Andrew Collins, Group CEO (the “Responsible Person”). In discharging this role he will report to Mr. Richard Laing, Chairman of the Board of Directors of the Company.

#### 2. Review and Report

The Responsible Person will monitor, review and at least annually report on the effectiveness of and



adherence to this Policy, and the steps taken to implement it. The report will be submitted for approval by the Board of Directors.

**3. Senior Management Information**

Miro's senior management will be kept informed of the steps taken to implement the Policy, the conclusions of any reviews and any material findings arising out of the work of the Responsible Person.

**4. Internal Record Keeping**

Miro will ensure that records are maintained of such reviews and the consequent reports to senior management.

**5. Employee Conduct**

Employees are required to report any knowledge or suspicions of the request for, offering, giving or receiving of a corrupt payment. A failure to do so may be considered gross misconduct.

No employee will suffer demotion, penalty or other adverse consequence for refusing to pay or accept a corrupt payment even if such a refusal may result in Miro losing business or failing to win a contract.

**6. Whistleblowing**

Miro is open to and regards the reporting of any instance of actual or attempted corruption as a legitimate example of "whistleblowing," and affirms that no employee will suffer demotion, penalty, or other adverse consequences for reporting corruption.

**7. Internal Communication and Training**

Miro will communicate these Principles and Practical Procedures to all employees and will reflect this Policy in the Employee/Staff Handbook.

Training will be provided to staff so that they are aware of this Policy, relevant anti-corruption legislation and their obligations under the Policy and their contract of employment.

Regular training will be provided to employees in particularly high-risk roles.

**8. Associates**

Miro will conduct screening procedures on agents, advisers, contractors, intermediaries, and other representatives who supply material goods and services to it ("Associates") to protect the Company from the risk of it being associated with or benefiting from corrupt payments, and to ensure that the highest ethical standards are maintained.

Miro requires that Associates are made aware of this Policy and to confirm that they will not participate in any transaction that will put it in breach of the Policy, and that such Associates have adequate procedures for preventing their own staff engaging in the giving or receiving of bribes, kickbacks, or facilitation/speed payments.

**9. Gifts & Hospitality Register**

Miro will record all gifts and corporate hospitality given and received by its staff, subject to an appropriate minimum threshold of USD 50 or equivalent, in a Gifts & Hospitality Register. These records will be reviewed regularly by the Responsible Person.



#### **10. Auditing and Reporting**

The report and accounts of Miro will include an assessment of the implementation, workings and effectiveness of this Policy.

The policy will be reviewed annually. If we become aware of formal guidance or guidelines being published at any time, the policy will be reviewed within a reasonable timeframe thereafter.

## PUBLIC RELATIONS, COMMUNICATIONS and MEDIA Policy

### The Policy

This document sets out the Policy of Miro Forestry Developments Limited (“Miro” or the “Company”) on Public Relations, Communications and Media and applies to all subsidiaries and global operations.

The Policy consists of 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 approach to Public Relations, Communications and Media. This recognises the importance of maintaining an open and responsive approach to maintain and build positive perceptions of the Company with stakeholders, all third parties and in the public eye.

### The Principles

1. This Policy exists to assure that information disclosed by Miro is timely, accurate, comprehensive, authoritative and relevant to all aspects of the Company. Adherence to this Policy is intended to provide an effective and efficient framework to facilitate the timely dissemination of information.
2. This Policy applies to all employees of Miro (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. This Policy covers all contact with all stakeholders and third parties which could be expected to result in publicised media coverage and therefore includes contact with NGO’s and similar organisations.
3. This Policy is designed to ensure compliance with EU General Data Protection Regulation (GDPR) (2018) so that everyone’s privacy is protected.
4. This Policy covers all external news media including broadcast, electronic and print.

### Practical Procedures

#### 1. Designation of Company Spokesperson

The CEO of Miro (Mr. Andrew Collins), and in his absence the Chairman of the Board of Directors (Mr. Richard Laing), and in his absence a named individual appointed by the Board of Directors, is designated as the Company’s principal media contact and Company spokesperson (the “Primary Spokesperson”). The Primary Spokesperson has the group knowledge and authority to interpret each media inquiry to determine the best way to provide information. The Primary Spokesperson will convey the official Company position on issues of significance or situations that are particularly controversial or sensitive in nature.

#### 2. Primary Spokesperson Responsibilities

Company communications responsibilities of the Primary Spokesperson include:

- Providing accurate true information on the Company.
- Increase public awareness and understanding of the Company, the services provided by the Company and future prospects.
- Promoting a positive public image of the Company and the work it undertakes that is important to the Company and stakeholders including customers, suppliers, employees, local persons, governmental officials, shareholders and industry peers amongst others.



Depending on the situation, a third party individual or group may be asked to be a spokesperson (under the authority of the Primary Spokesperson or Board of Directors only) on a particular issue due to their knowledge, experience and expertise. The Primary Spokesperson will work with that designated spokesperson to prepare them for the media interview as needed.

### **3. Guidelines for Talking with the Media**

A reporter, producer or other actual or possible news / information media or enquirer may contact any employee or associate of the Company for a number of reasons, for example:

- To get information about the Company.
- To get information about a recent unexpected event such as natural disasters, thefts or arrests, accidents or injuries; customer or employee complaints, federal, state or local regulatory actions etc.
- To get information or comment about an action or event that could impact the Company's industry, new competitive entrants, new product launches, changes in government or Company policies etc.
- To get general information on a topical story that may affect the Company such as changes in local governmental officials or policies, problems or issues specific to the community in which the Company operates etc.

Employees must refer all media calls to the Primary Spokesperson. The employee should tell the reporter/enquirer that "Miro's policy is to refer all media inquiries to senior management. Senior management can be reached at +44 (0)203 675 0994 or through any of the contact details given on the Company's website which is [www.miroforestry.com](http://www.miroforestry.com)".

Whenever having contact from the media the employee should be courteous, professional and prompt (first impressions are important). Employees should inform their line manager after media contact, outlining the enquiry being made and any relevant context. The message must be promptly passed to the Primary Spokesperson after there has been an approach by the media.

### **4. Guidelines for Photographs and Film**

A similar process as described above will be used when someone from the media is requesting permission to take photographs or to film inside / on Company property or facilities. The employee should inform his/her line manager and the message passed to the Primary Spokesperson. No one will be given access to Company property / facilities for a photo or filming without approval from the Primary Spokesperson, and equally important, the Primary Spokesperson will not give approval without talking in advance with the direct manager of the particular operation / facility. This is a joint decision between the manager of the particular operation / facility and the Primary Spokesperson. Decisions will be based upon a number of considerations including but not limited to:

- What does the Company have to gain from the photo and filming?
- How much disruption will this cause to operations?
- What is the condition of the facility?

A reporter or camera crew may show up unannounced at a Company operation / facility. This is most likely to occur in crisis situations or if the media has been informed about an event at a Company operation / facility from an internal or external source.

When dealing with reporters and camera crews who may show up unannounced, employees should act with courtesy and professionalism. Contact the Primary Spokesperson immediately to explain the



situation and so that they can coordinate the necessary response. Please note that we cannot prevent the filming or photographing of common areas outside of Company property.

#### **5. Guidelines for Seeking Media Coverage**

In circumstances in which you believe you have a positive news story to share with the public, contact the Primary Spokesperson, who is the only authority to decide upon the distribution of Company news releases, pitch coverage of particular events or hold news conferences.

- Do not call a reporter directly without first consulting and gaining permission from the Primary Spokesperson.
- The Primary Spokesperson will work with you to gather information and determine if and how media should be contacted.

#### **6. General Data Protection Regulation**

Miro will comply with the EU General Data Protection Regulation (GDPR) (2018) where applicable. We are committed to ensuring that privacy is protected. Miro ensures all personal data is handled in line with the principles outlined in the regulation. All personal data held by the company will be processed lawfully, fairly and in a transparent manner in relation to the data subject. Personal data will only be collected for specified, explicit and legitimate purposes and not further processed in a manner that is incompatible with those purposes.