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INTRODUCTION

Mercodia Business Code of Conduct provides guidance to all employees and consultants regarding Mercodia's ethical framework. It establishes clear standards and expectations for behavior and emphasizes that doing business with integrity is a shared responsibility. We also emphasize the importance of complying with all applicable laws and regulations, both local, national, and international.

The Code of Conduct supports the Ten Principles of the UN Global Compact on Human Rights, Labour, Environment, and Anti-Corruption, ensuring that our business practices promote sustainability, transparency, and respect for all stakeholders.

Human Rights

Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and

Principle 2: make sure that they are not complicit in human rights abuses.

Labour Rights

Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;

Principle 4: the elimination of all forms of forced and compulsory labour;

Principle 5: the effective abolition of child labour; and

Principle 6: the elimination of discrimination in respect of employment and occupation.

Environment

Principle 7: Businesses should support a precautionary approach to environmental challenges;

Principle 8: undertake initiatives to promote greater environmental responsibility; and

Principle 9: encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption

Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

We strive to conduct regular risk assessments and engage our stakeholders to identify and minimize risks related to human rights and corruption in our operations and supply chain.

APPLICATION

Employees and consultants are required to read, understand, and comply with this Code of Conduct, relevant policies, and applicable local, national, and international laws and regulations. The Code of Conduct should be read and signed annually to ensure awareness and understanding of these obligations. Any violations will be followed up. Non-compliance with this Code of Conduct may lead to disciplinary action or legal consequences.

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REPORTING VIOLATIONS

Employees, consultants, board members, and external stakeholders are encouraged to report any concerns or violations of this Code of Conduct. Reports can be submitted confidentially or anonymously via a dedicated whistleblowing channel (see link below). Mercodia ensures that individuals reporting concerns in good faith are treated fairly and without fear of retaliation. All reports will be investigated thoroughly and impartially, and appropriate actions will be taken based on the findings.

Whistleblower Channel: <https://www.mercodia.com/about/work-at-mercodia/#Whistleblower>

OUR VALUES

Our core values, Professionalism, Stimulation, and Team Power shape our behaviors and interactions, both internally and with external partners. We are committed to promoting a culture of continuous learning and improvement. We expect employees to actively engage in ethical decision-making and seek guidance in complex or unclear situations.

FAIR EMPLOYMENT PRACTICES AND DIVERSITY

Mercodia ensures fair employment practices for all employees and respects international standards for human rights and labour rights. We prohibit child labour, forced labour, and all forms of exploitation. We are committed to creating a diverse workplace that values different backgrounds, perspectives, and experiences. We provide equal opportunities for all, regardless of gender, ethnicity, age, disability, or other personal characteristics, and have zero tolerance for discrimination, harassment, or bullying. We also strive to ensure that human rights are respected throughout our supply chain and expect our suppliers and partners to uphold the same standards.

WORKING ENVIRONMENT, HEALTH, AND WELLBEING

We maintain a healthy and safe working environment that meets or exceeds global standards and national legislation. We promote a safe and supportive workplace where physical, mental, and emotional wellbeing are prioritized for all employees. Every employee is expected to identify and understand the risks associated with their work, manage these risks responsibly, and only perform tasks for which they have received appropriate training.

WORK-LIFE BALANCE

We believe in providing reasonable working hours, fair wages, and sufficient time off to ensure a balance between work and personal life.

ANTI-CORRUPTION AND IMPROPER PAYMENTS

Mercodia has a strict zero-tolerance policy for bribery, fraud, extortion, money laundering, and all forms of corruption. We do not participate in or tolerate improper payments, including direct or indirect bribes, facilitation payments, or actions that could lead to corrupt practices. All business decisions must be made impartially.

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GIFTS AND REPRESENTATION

A gift is defined as offering or receiving goods or services with a market value. A gift becomes a bribe when there is an intent to influence business relationships or decisions. Gifts and representation should never influence or appear to influence business decisions. All representation should be moderate and appropriate for the business context and approved by the immediate manager.

CONFLICTS OF INTEREST

All employees should avoid conflicts of interest and ensure that personal incentives do not interfere with professional duties that could impact business decisions. Relationships with suppliers and business partners should always remain professional. Employees should also disclose any personal relationships, including family or friendships, that may result in potential conflicts. Any potential conflicts should be reported to a manager or health and safety representative for follow-up.

INTEGRITY AND DATA PROTECTION

We are committed to protecting personal data and corporate information in accordance with applicable laws. Employees are required to handle confidential information with care and prevent unauthorized access.

ENVIRONMENTAL RESPONSIBILITY

We are committed to minimizing our environmental impact by reducing emissions, minimizing waste through reuse and recycling, and supporting a circular economy.

ANIMAL WELFARE

When animals are used in research, we adhere to the 3R principle, Replacement, Reduction, and Refinement, to minimize harm. The use of animals should only be considered after exploring alternatives to replace animals, reduce the number of animals used, or refine procedures to minimize suffering. Alternatives should be considered when scientifically valid and accepted by stakeholders.

ETHICAL PURCHASING

Mercodia is dedicated to responsible purchasing and ensures that our suppliers follow ethical standards, including human rights, labour conditions, environmental impact, and anti-corruption. Our purchasing department ensures that purchases comply with Mercodia's Supplier Code of Conduct.

SPONSORSHIP AND DONATIONS

All sponsorships or donations must align with Mercodia's Business and Sustainability Strategy. All support should be approved by the Sustainability Manager and should not create conflicts of interest or influence business decisions.

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COMPANY INFORMATION AND ASSETS

Employees are expected to protect Mercodia's assets, including intellectual property, financial data, and physical assets. Employees must handle information responsibly and only use approved equipment and software.

COMMUNICATION AND MEDIA RELATIONS

Employees are expected to act responsibly online and ensure that confidential company information is never disclosed improperly.

This Code of Conduct is reviewed regularly to ensure that it remains up to date with laws and industry practices.