

# The Ties of our Alliance

Code of Ethics and Conduct



# Our Alliance

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*At **Miranda Alliance** we are proud of the values that we share. We are committed to our mission and cherish our culture and diversity. Each of the members of Miranda Alliance is a string in the ties that bind us together as an Alliance, irrespective of title, role or position. All of us share a duty to defend the integrity of our network.*

*This **Code of Conduct** reflects our identity and describes our roles as **Allies, Gate Keepers** and **Professionals**.*

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## Our Commitment

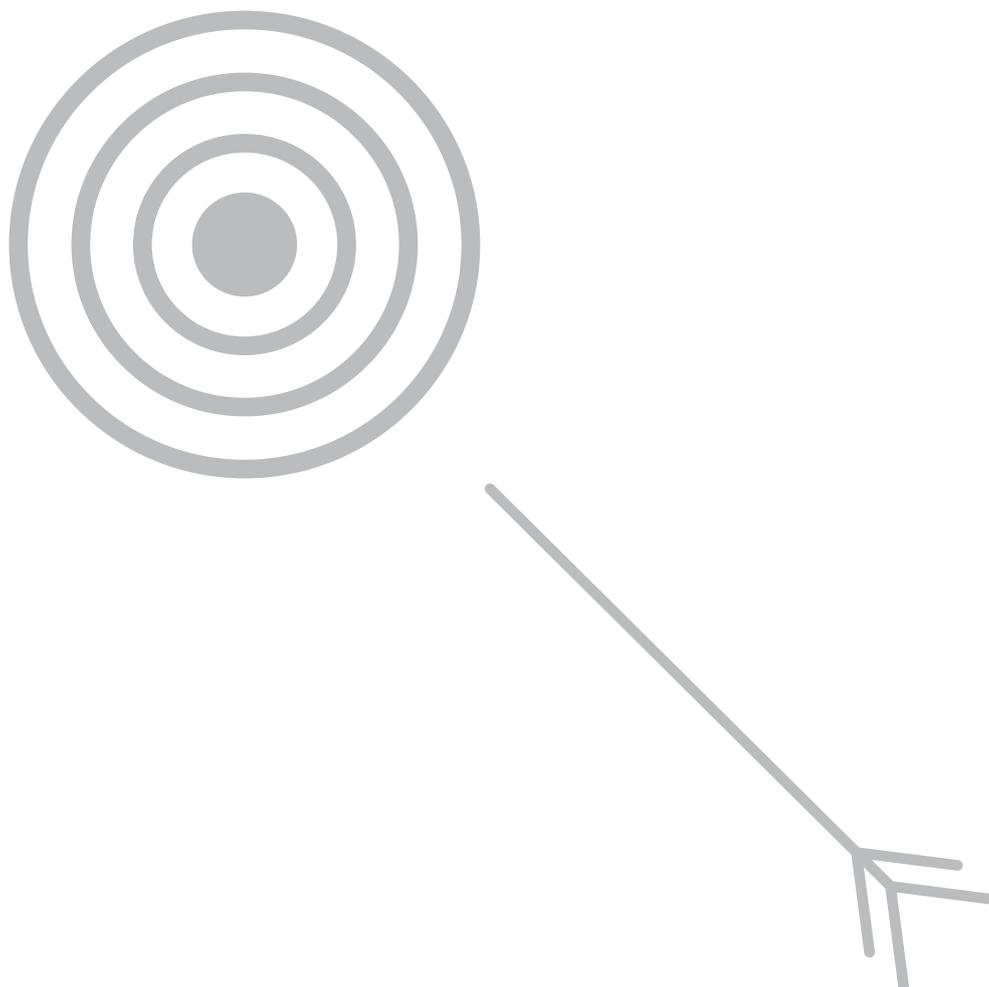
*Miranda Alliance is a full service network of international legal practices catering to the needs of many of the largest multinational corporations. We combine the highest international standards with local expertise to provide a seamless assistance to Clients in their most important and challenging assignments. Through the Miranda Alliance network, we offer a full range of commercial legal services in a total of 18 countries in four continents, including some of the most challenging and fast-growing emerging markets.*

*We are committed to carrying out our activity in an honest and ethical manner. We REACH FURTHER and strongly believe that a truly ethical commitment goes far beyond compliance with the laws – it implies making ethical decisions. The members of Miranda Alliance recognize the importance of having adequate policies and procedures to ensure that we are transparent and ethical in every aspect of our activity.*

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# Our Values, Our Mission



# Our Values

*The Ties That Bind Us.*



## Integrity

**WE ARE COMMITTED** to doing the right thing. All members of Miranda Alliance must act in strict compliance with the ethical principles and rules governing the legal profession, including the Code of Ethics and Conduct and the professional rules in force in each jurisdiction. But integrity is more than mere compliance with international and national laws. Each member of the Miranda Alliance is expected to comply with the highest standards of behaviour.

It is the individual duty of all members to take appropriate action to raise awareness for ethics and compliance, notably by providing adequate and regular training sessions among associates, lawyers, consultants and administrative staff.

## Quality

**WE ARE DEDICATED** to assisting our Clients reach their goals by providing the highest quality legal advice at a fair price. We have a commitment to excellence and continuously work towards improving our processes, technical knowledge and strategic thinking. All members of the Miranda Alliance work hard as a team to meet our Clients requirements on time. To deliver in our commitment to Clients, we hire and train the best people. We encourage our attorneys to obtain a worldly general education so that they are able to meet the diverse needs of our Clients, and understand and respect their diverse cultures.

## Innovation

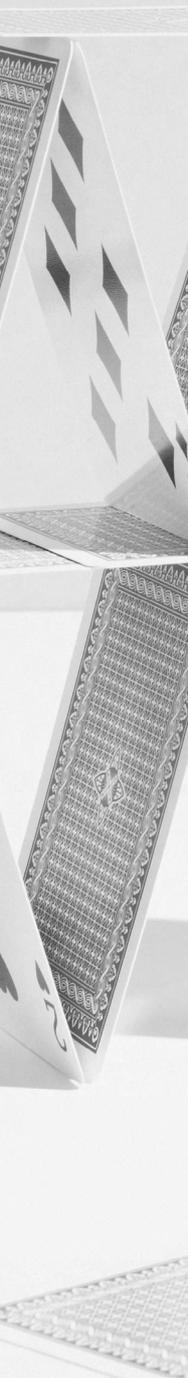
At the Miranda Alliance, **we REACH FURTHER**. We believe that one of our strengths comes from thinking ahead of the curve and outside the box. We expect our people to have the desire and drive to continuously improve and innovate the way they work. We strongly believe that being at the top of the legal profession means being creative and prepared to embrace new challenges and experiences.

## Our Mission

*Our mission is to provide international quality services, meeting the legal needs of Clients seriously, quickly and effectively, for a reasonable price to the customer and that is fair to the Alliance.*

*Our work culture rewards merit and ensures equal opportunities and treatment for all employees, regardless of gender, race, age, religion, sexual orientation or ethnic background.*

*We strongly believe in the public interest of the legal profession and are committed to defending the rights and freedoms of individuals and legal persons, and to acting with social and civic responsibility.*

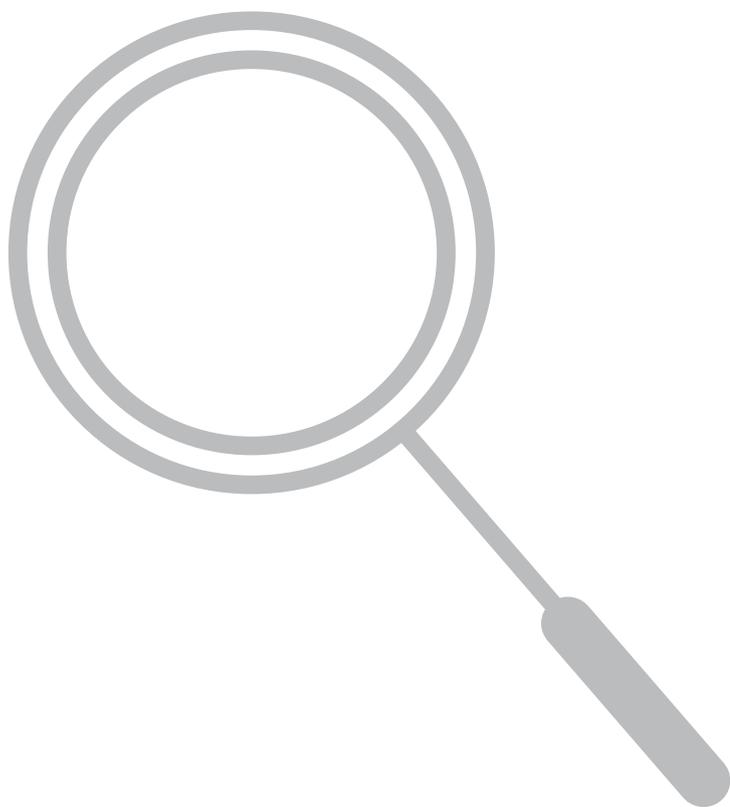


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## Our Identity

*Each of us is a string in the ties of our Alliance. We are Allies, we are Gate Keepers, we are Professionals.*



## Miranda Alliance



*Miranda Alliance is an international alliance of independent law firms and lawyers. The Miranda Alliance currently covers 15 jurisdictions: Angola, Brazil, Cameroon, Cape Verde, Democratic Republic of the Congo, Equatorial Guinea, Gabon, Guinea-Bissau, Côte d'Ivoire, Macau (China), Mozambique, Portugal, Republic of the Congo, São Tomé and Príncipe and Timor-Leste. It also has liaison offices in the U.S. (Houston), in the U.K. (London) and in France (Paris).*

The Miranda Alliance network encompasses close to 300 professionals of 18 different nationalities, of which 230 are fee-earners.

All lawyers in the Alliance speak English fluently and many of them are proficient in other languages, such as Portuguese, the native language of many, French and Spanish.

Miranda Alliance's firms and lawyers are independent but united by a common business strategy and shared values, which enable us

to collectively offer legal services addressing the international and local needs of Clients on a truly coordinated basis.

Miranda Alliance members are aware that proximity to Clients is of the utmost importance to provide premium quality services and to satisfy both the urgent and regular needs of Clients. Whenever necessary, and irrespective of their location, Clients will be able to meet face-to-face with the Miranda Alliance lawyers in any of our offices around the world.

## We are ALLIES who

### ***WORK TOGETHER TOWARDS COMMON GOALS.***

We put the Client's and the Alliance's interest before our own personal interest and work collaboratively to deliver the best services to our Clients.

### ***WORK IN A MERITOCRACY.***

We give opportunities to everyone to meet their potential and we reward professional merit and ethical behaviour.

### ***SHARE COMMON VALUES.***

We act in a professional and ethical manner. We do it for ourselves and because we respect our colleagues, the Alliance and our Clients.

### ***CHERISH OUR CULTURE.***

We know that it takes a common effort to raise awareness on our values among ourselves, including partners, associates, lawyers, consultants and administrative staff.

### ***SAFEGUARD THE REPUTATION OF OUR ALLIANCE AND OUR CLIENTS.***

We are aware that the actions of one can negatively affect what took a team effort and many years to build.

## We are Gate Keepers

### ***OF OUR ETHICAL COMMITMENT.***

Members of the Alliance recognize the importance of having adequate policies and procedures to ensure that they are transparent and ethical in every aspect of their activity and undertake due diligence on suppliers, business partners and associates to ensure that they too abide by the highest ethical standards.

#### **Confidential Information**

We safeguard confidential information belonging to our Clients, members of the Miranda Alliance and our colleagues.

#### **Equality and Diversity**

The members of the Miranda Alliance do not tolerate any form of discrimination.

#### **Relationship with clients, business associates, suppliers and public officials**

We conduct ourselves in a way that clients, partners, suppliers and public officials can have trust in us. Our partners, business associates and suppliers are required to adhere to our ethical commitment and comply with our policies.

#### **Political Activity**

The member firms of the Miranda Alliance do not support political parties or individual politicians.

#### **Zero tolerance policy to corruption or unethical practices**

We do not make or promise payments, loans, bribes, offers or facilitation payments to public officials or individuals from the private sector, to obtain a lawful or unlawful advantage, to expedite business, or to use someone's influence (real or perceived) to obtain an advantage or to obtain or retain business in breach of any laws, regulations or ethical principles. We also do not accept entertainment, gifts, or personal favors that could, in any way, influence, or appear to influence, business decisions in favour of any person or organization with whom or with which the Miranda Alliance has, or is likely to have, business dealings.

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### **Transparency, Accounting and Recordkeeping**

We undertake to adequately record our transactions and activities and to appropriately manage and store records in a compliant manner. All members of the Miranda Alliance shall keep adequate accounting procedures, in accordance with generally accepted accounting standards. All disbursements made by lawyers on behalf of Clients or of a member of the Miranda Alliance shall be duly documented and incurred in accordance with each member firm's internal procedures on disbursements and expenses and the fee arrangements in place between members of the Miranda Alliance and Clients . At the Miranda Alliance, we endeavor to uphold the transparency and traceability of payments, notably by limiting payments in cash.

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### **Gifts and Hospitalities**

The offer of gifts and their receipt can create a perception of conflict of interest and doubts as to the integrity of our business. Therefore, all members of Miranda Alliance shall avoid giving gifts of any value to clients or potential clients, public officials, suppliers and other business partners.

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### **Conflict of Interest**

We behave impartially and therefore avoid becoming involved in relationships that could give rise to actual or perceived conflict with the Miranda Alliance's or our Clients' interests.

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### **Data Protection**

We only process personal data in strict compliance with the law and for the purposes for which we have received or collected it. When processing personal data we adopt the appropriate technical and organisational measures to ensure a level of security appropriate to the risk.

## We are Professionals

### **QUALITY**

We are committed to deliver high quality legal services.

### **INTEGRITY**

We are guided by our core values and endeavor to make good ethical decisions.

### **INNOVATION**

We strive for perfection and welcome innovation, disruptive thinking, and positive changes.

### **INDEPENDENCE**

We aim to maintain a wholesome and transparent relationship with politics. We defend our independence at all times and we never make political contributions or donations to political parties or politically-exposed individuals.

### **EXEMPTION**

We recognize the importance of acting with exemption, fairly and free from political or financial constraints, thus committing to ensuring that the Alliance and each of us remains free from any conflict of interest arising from political ties, financial interests or family relations.

### **FAIR COMPETITION**

We compete fairly and ethically respecting our competitors.

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## Ethical Decision-Making Process

*All members of Miranda Alliance are COMMITTED to doing the right thing regardless of its cost. Making ethical decisions is not something we do to make ourselves feel good; it's part of our DNA and the way in which we help our clients thrive in some of the most challenging markets.*

*We are AWARE that our integrity and ethical standards require all members of Miranda Alliance to act consistently and apply moral convictions to daily behavior, recognizing that this is not always an easy task. We are often asked to help clients in controversial and complex situations, and making ethical decisions in these circumstances poses a challenge.*

*We are confident about our ABILITY to collect and evaluate information, develop alternatives, and foresee potential consequences and risks. As Gate Keepers, each member of the Miranda Alliance must have the courage to speak out if and when any cause for concern is detected.*

## Take the Alliance Test

### Is it **A**ppropriate?

Could you rationally and honestly defend your decision? What would a reasonable person do? How would they perceive your decision? Would your decision be perceived as unethical?

### Is it **L**icit? Is it **L**awful?

Ask yourself: Are my actions legal? Are there regulations, rules or policies that restrict my choices/ actions? Assess whether the action with which you are concerned is against the law, the Alliance policies or professional codes of conduct.

### Does it meet our **I**ntegrity standards?

Will you sleep soundly tonight? Would you be proud of your choice if your children and family were to find out? Would you want them to make the same choice?

### Is there any better **A**lternative?

Ask yourself if there is an alternative action that could be taken and would not pose an ethical conflict.

### Does it **N**egatively affect our image or our clients'?

How would your decision look if it were reported on the news or in another public forum? If taken, will the action reflect negatively on a Client, the Alliance, your colleagues or on you?

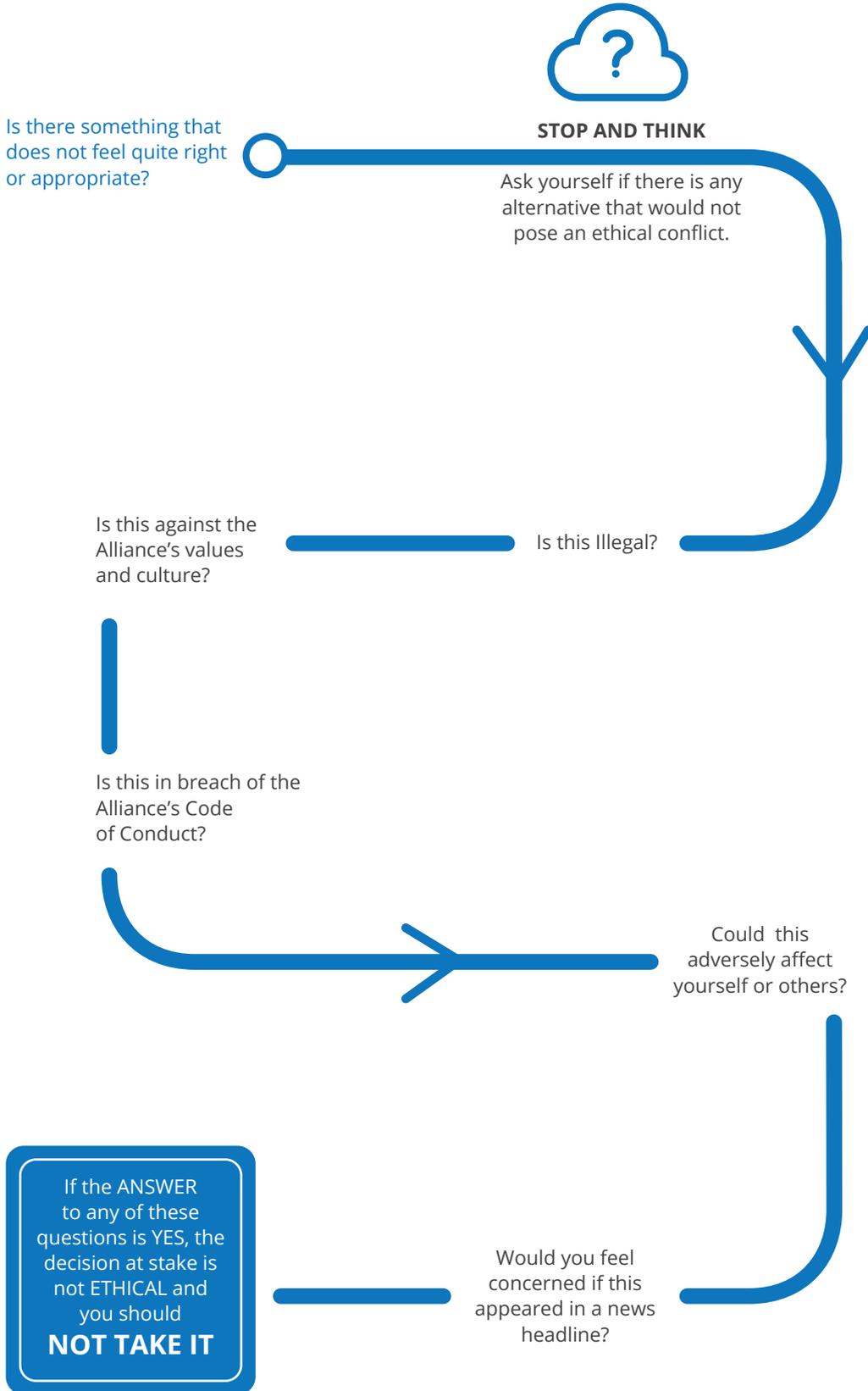
### What could be the **C**onsequences?

How will your decision affect others? Assess what the consequences of your action could be on our Clients, on the Alliance, on your colleagues, on you.

### Is it **E**thical?

Does your decision conflict with any of the core ethical values? Think of someone whose moral judgment you respect. What would that person do?

# Process



*IF YOU CANNOT CORRECT THE PROBLEM YOURSELF, OR  
HAVE ANY QUESTION WHATSOEVER ABOUT THE SITUATION,  
IMMEDIATELY REACH OUT TO:*

**MirandaAllianceEthics@mirandaalliance.com**

*When you raise a concern it will be treated seriously,  
kept confidential to the greatest extent possible and dealt  
with appropriately. YOU WILL NOT EXPERIENCE ANY  
RETALIATION FOR CONCERNS RAISED.*

The members of the Miranda Alliance are independent law firms each one, its lawyers and staff being responsible for adhering to and enforcing this Code of Ethics and Conduct.