



Human rights statement

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Accountable for generations



The United Nations defines human rights as “rights inherent to all human beings, regardless of race, sex, nationality, ethnicity, language, religion, or any other status. Human rights include the right to life and liberty, freedom from slavery and torture, freedom of opinion and expression, the right to work and education, and many more. Everyone is entitled to these rights, without discrimination.”¹

Mirabaud supports the fundamental principles of human rights across the Group. Our Human Rights Statement formalises our effort to respect internationally recognised human rights across our investments.

¹ www.un.org/en/global-issues/human-rights





HUMAN RIGHTS STATEMENT

SCOPE

This Human Rights Statement is applicable to Mirabaud Group.

OUR COMMITMENT TO HUMAN RIGHTS

Our Human Rights Statement is guided by legislation and industry codes, including the International Bill of Human Rights (which comprises the Universal Declaration on Human Rights and the International Covenant on Economic, Social and Cultural Rights; the International Covenant on Civil and Political Rights), and the International Labour Organisation (ILO) on Fundamental Principles and Rights at Work and its eight Core Conventions.

As a signatory to the UN Principles for Responsible Investment (PRI) since 2010, Mirabaud integrates and promotes the internationally recognised principles for responsible finance. We support the Ten Principles of the United Nations Global Compact (UNGC) relating to human rights, labour, environment and anti-corruption. Mirabaud is committed to the promotion and advancement of sustainable finance, evident in its role as a founding member of the Swiss Sustainable Finance (SSF) and partner of Sustainable Finance Geneva (SFG).

Mirabaud is dedicated to setting a positive example and ensuring the human rights of our employees are upheld. This commitment

is upheld through our robust recruitment process, internal employment policies, and compliance with local laws and regulations pertaining to human rights. Embracing diversity and promoting inclusivity are central to our corporate culture, fostering an environment that values respect and inclusion, and offers equal opportunities to all candidates and employees regardless of culture, race, religion, age, gender, sexual orientation, or disability.

GOVERNANCE AND MONITORING

Mirabaud Group's Corporate Social Responsibility (CSR) Committee has oversight of human rights risks to ensure that the company's values and mission are respected across all activities. An Investment Management and Risk Committee meets regularly to discuss investment risk-related matters throughout the firm and ensure compliance with ESG processes, reviewing their adherence and identifying any potential breaches of ESG rules within our funds and mandates.

We assess, monitor and for specific strategies also publish, the extra-financial performance of our funds. Our SRI reports include, among others, a set of human rights-related indicators, such as the exposure to ESG controversies, freedom of association and diversity company policies, the UN Global compact signature status and the involvement of companies in human rights controversies within their supply chains.



HUMAN RIGHTS DUE DILIGENCE

EXCLUSIONS

At Mirabaud, in line with our values and ESG beliefs, we apply restrictions to sectors and companies involved in controversial activities and facing critical ethical, social and environmental challenges.

In the context of human rights, Mirabaud has specific sector guidelines and business restrictions as detailed in its [Exclusion Policy](#). As part of our commitment, we refrain from investing in any company directly involved in controversial weapons, regardless of the revenue generated from such activities. Mirabaud's sustainable and responsible investing policy extends beyond controversial weapons to include a strict stance against investing in sovereign bonds issued by countries that have committed severe human rights violations and breached international treaties, all of which are detailed in its Exclusion Policy.

ESG INTEGRATION

We interweave material ESG considerations, as well as financial considerations, into our investment processes, portfolio construction and research. We adopt a comprehensive approach to human rights, combining top-down and bottom-up perspectives. We leverage external providers' scores and research which consider a company's approach to and respect for human rights. Additionally, we conduct our own bottom-up assessments to complement this information.

ACTIVE OWNERSHIP

Mirabaud embraces active ownership as a mean to drive long-term value and promote good corporate governance among the businesses we invest in. We engage in constructive dialogue with companies on ESG matters and encourage best practice, including calling on companies to respect and support human rights of employees and suppliers.

PRINCIPAL ADVERSE IMPACTS (PAIS)

In addition, Mirabaud monitors the principal adverse impacts (PAI) of its investment decisions on sustainability factors including indicators for social and employee concerns, respect for human rights, anti-corruption, and anti-bribery matters. For further information on our PAI Statement please refer to the following document: [Principal Adverse Impact Statement](#).

Mirabaud's commitment remains unwavering to uphold and endorse human rights throughout its operations, whilst also striving to empower the companies we invest in.