



**Mirachem, LLC**  
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## Code of Business Conduct and Ethics M-1020.1.1

Revised: 05-JAN-2023 [Mirachem.com/ETHICS](https://www.mirachem.com/ETHICS)

THIS POLICY CONTAINS IMPORTANT INFORMATION REGARDING MIRACHEM'S COMMITMENT TO THE RESPONSIBLE GOVERNANCE OF THE COMPANY AND CONDUCT OF THE COMPANY'S BUSINESS. Printed versions of this document may not reflect the most current information. The most current revisions may always be found online at [Mirachem.com/ethics](https://www.mirachem.com/ethics). Additional information may be obtained by contacting the CEO of the business unit or visiting Heritage-Crystal Clean's Corporate Governance webpage at <https://www.crystal-clean.com/corporate-governance>.

### 1. PURPOSE OF POLICY

Mirachem, LLC ("Mirachem") has adopted this Code of Business Conduct and Ethics ("Code") as a supplement to the Heritage-Crystal Clean ("HCC") Code of Business Conduct and Ethics to set forth additional standards of ethical behavior and business conduct expected from all Mirachem employees and contractors.

### 2. MIRACHEM, A HERITAGE-CRYSTAL CLEAN COMPANY

Mirachem, LLC is an Arizona-based company, organized under the laws of the State of Delaware, and is a Heritage-Crystal Clean (HCC) Company. As a legal entity, Mirachem is responsible for its own conduct. As part of a publicly held enterprise (NASDAQ: HCCI), Mirachem has a duty to conform to certain HCC corporate standards, including business ethics, social and environmental responsibility, financial control and reporting, employee conduct, and governance. Regarding this Policy, HCC's role is that of an independent body with audit responsibilities and oversight authority over Mirachem's governance practices and management actions. More information is available online at [Crystal-Clean.com/investor-relations](https://www.crystal-clean.com/investor-relations).

### 3. POLICY STATEMENT

It is Mirachem's policy to manage our business according to the highest standards of professionalism, and according to the Heritage-Crystal Clean Code Of Business Conduct And Ethics (<https://www.crystal-clean.com/corporate-governance>). We operate with public and employee safety as our top priority, recognize our obligation to comply with the law, accept our duty to behave in a financially, socially, and environmentally responsible manner, and commit ourselves to the principles of quality management.

### 4. SCOPE OF POLICY AND COVERED PERSONS OR ENTITIES

This Code applies to the Covered Persons Or Entities defined below:

- A. Mirachem employees
- B. Independent Contractors employed by Mirachem
- C. Contractors, subcontractors, and suppliers, and their employees, that accept Mirachem's purchasing terms and conditions or other contract flowdown obligations

Conformance to this Code is a requirement of employment or contractual relationship with Mirachem. Any violation of this Code may be grounds for disciplinary or other adverse contractual action, up to and including termination of employment or contract.

### 5. RESPONSIBLE MANAGER

The responsibility for developing, managing, monitoring and reviewing this Code shall rest with the CEO of the business unit. The CEO may delegate day-to-day implementation, management, monitoring, reporting, training, or compliance duties as they deem necessary or advisable.

### 6. REVISIONS

This code shall be reviewed and updated annually, or as otherwise deemed necessary or advisable by the CEO of the business unit or their designee.

## 7. AVOIDANCE OF CONFLICT AND OTHER POLICIES OR AGREEMENTS

This Code is a top level governance document of Mirachem, LLC. It is the only instrument that describes Mirachem's operating principles of governance standards. This code prohibits Covered Persons or Entities from executing, adopting, or accepting any policy, contract, or standard that is positioned to be, or might reasonably be construed to be, an ethics policy or other governing document describing Mirachem's management principles or defining its governance standards. This Code also prohibits the Company from making other representations regarding topics covered by the Code, unless the substance of such representations is appropriately affirmed by the Code. While this Code is a statement of guiding principles, it is not intended to provide specific detail on how these business principles are implemented, and identifies that such implementation is left to other company processes, procedures, and practices.

## 8. RESOURCES

Mirachem consults a variety of resources to inform and guide the adoption and evolution of this code. These resources include:

- A. the Responsible Business Alliance (formerly the Electronic Industry Citizenship Coalition)
- B. Good Corporation Business Ethics Standard
- C. the Sarbanes-Oxley (SOX) standards of financial management and transparency
- D. ISO 9011:2015 quality management system (QMS) standards
- E. ISO 26000 Corporate Social Responsibility standards
- F. the Ten Principles of the UN Global Compact
- G. Asia-Pacific Economic Cooperation (APEC) Codes of Conduct
- H. Guiding Principles Resolution 17/4 of 16-Jun-2011 of the UN Human rights Council
- I. the 17 UN Sustainable Development Goals (SDG)
- J. ESG.org
- K. US Federal Acquisition Regulations and Defense Acquisition Regulations System (FARs and DFARS)
- L. Heritage-Crystal Clean Sustainability Program

## 9. VISION, MISSION, AND VALUES

Heritage-Crystal Clean's vision is to protect the Earth's resources by helping the business world run cleaner. Mirachem has shared this vision since its founding in 1978, and is proud to join in the HCC mission to continually drive an employee-empowered culture dedicated to providing premier, environmentally sustainable solutions to our customers. We are committed to managing our business according to our organization's core values of Safety, Honesty, Accountability, Respect, Relationships, Excellence, and Inclusivity. More information is available online at [Crystal-Clean.com/Sustainability](https://Crystal-Clean.com/Sustainability).

## 10. SUSTAINABILITY

Heritage-Crystal Clean developed its sustainability program using the United Nations' 17 Sustainable Development Goals (SDGs). The 17 goals are a holistic approach to achieving sustainable development on a global scale. Crystal Clean has focused on five areas that shape the SDGs: Planet, People, Partnerships, Prosperity, and Peace. These five P's will allow us to measure our progress as we move towards achieving a better and more sustainable future. More information is available online at [Crystal-Clean.com/Sustainability](https://Crystal-Clean.com/Sustainability).

## 11. WORKER AND PUBLIC SAFETY

Safety is Mirachem's highest duty. We want everyone, employees and the public alike, to go home safe and sound every day. This Code requires that the Company comply with all laws, regulations, and HCC standards ensuring a safe and secure workplace, and establishes that all persons employed by Mirachem or visiting Mirachem facilities shall have the right to be in a safe and secure environment.

## 12. EMPLOYMENT AND HUMAN RIGHTS

This Code establishes an obligation that Mirachem operate in a manner than recognizes fundamental human and legal rights, and conducts its business in a manner that supports and defends these rights, including:

### A. FORCED, COERCED, OR UNDERAGE LABOR

All candidates, employees, and contractors shall be free from any form of force or coercion in the hiring process or during their term of employment. Mirachem does not employ or utilize labor from children under the age of 15 years of age, unless such children are part of a recognized educational program under the supervision of a duly

accredited education professional employed by a credentialed institution. Children under 18 years of age may be employed under the strict protections afforded to child workers by applicable law. Mirachem requires its suppliers to provide similar assurances as a condition of doing business with the company.

**B. SLAVERY AND HUMAN TRAFFICKING**

Mirachem is committed to improving our operations to prevent our unknowing participation in human rights violations. We support the objectives of the California Supply Chains Act of 2010 and Federal Acquisition Regulation 52-222-50 - Combating Trafficking in Persons. Mirachem has implemented a program to ensure that suppliers accept flowdown requirements concerning their efforts to combat human trafficking and, for key and large volume suppliers, to provide a FAR 52.222-56-compliant certification.

**C. HARASSMENT AND DISCRIMINATION**

All persons employed by Mirachem or visiting Company facilities shall have the right to work or conduct business in a harassment and discrimination-free environment. This Code requires that Mirachem take all necessary steps to prevent unlawful discrimination and all forms of sexual, verbal, emotional, or physical harassment or intimidation. Mirachem requires its suppliers to adopt similar standards as a condition of doing business with the company.

**D. CONFIDENTIALITY AGREEMENTS AND WHISTLEBLOWER PROTECTIONS**

This code prohibits the company from requiring or enforcing any internal confidentiality or non-disclosure agreement prohibiting or otherwise restricting a party from lawfully reporting waste, fraud, or abuse related to the performance of a US Federal, State, or local government contract to a duly appointed law enforcement officer or authorized investigative agent.

**E. EQUAL EMPLOYMENT OPPORTUNITY**

Heritage-Crystal Clean has developed and has on file an enterprise-level Affirmative Action Plan (AAP) that complies with FAR 52.222-25 and which is applicable to Mirachem.

HCC also maintains a corporate Human Resources Department with enterprise-level oversight responsibility for Mirachem's Human Resources activities. Recruiting, hiring and termination tasks are coordinated through the HR Department, and HR policies and practices, including work schedule, time off, wage payments, benefits, promotions, and disciplinary action are standardized by, and implemented through, corporate HR.

It is Mirachem's policy to provide equal employment opportunities without regard to race, color, religion, sex, national origin, age, disability, marital status, veteran status, sexual orientation, genetic information or any other protected characteristic under applicable law. This policy relates to all phases of employment, including, but not limited to, recruiting, employment, placement, promotion, transfer, demotion, reduction of workforce and termination, rates of pay or other forms of compensation, selection for training, the use of all facilities, and participation in all company-sponsored employee activities. Provisions in applicable laws providing for bona fide occupational qualifications, business necessity, or age limitations will be adhered to by the company where appropriate.

As part of the company's equal employment opportunity policy, Mirachem will also take affirmative action as called for by applicable laws and Executive Orders to ensure that individuals in designated protected classes are introduced into our workforce and considered for promotional opportunities.

Employees and applicants shall not be subjected to harassment, intimidation or any type of retaliation because they have (1) filed a complaint; (2) assisted or participated in an investigation, compliance review, hearing or any other activity related to the administration of any federal, state or local law requiring equal employment opportunity; (3) opposed any act or practice made unlawful by any federal, state or local law requiring equal opportunity; or (4) exercised any other legal right protected by federal, state or local law requiring equal opportunity.

These policies are periodically reviewed and shall be appropriately administered by the management team. It is the responsibility of each supervisor of the company to ensure affirmative implementation of these policies to avoid any discrimination in employment. All employees are expected to recognize these policies and cooperate with their implementation. Violation of these policies is a disciplinary offense.

## F. PRIVACY

Mirachem respects the principles of personal and organizational privacy. This Code prohibits the company from selling or otherwise transmitting personal or organizational data to an external party, except as may be necessary to comply with an applicable law or regulation, fulfill a customer order, obtain payments due, fulfill a contractual obligation, enable a contractor or supplier to fulfill a contractual obligation to Mirachem, provide product or technical support, or as otherwise requested by a customer or supplier.

Mirachem is committed to the principles highlighted in the European Union's General Data Protection Regulation (GDPR) and the California Consumer Privacy Act (CCPA). This Code requires that all employees and contractors comply with Mirachem's Privacy Policy ([Mirachem.com/privacy](https://www.mirachem.com/privacy)).

## 13. GOVERNANCE

This Code establishes an affirmative duty for Mirachem's management team to operate in accordance with the principles of risk management and utilize established best practices in making governance decisions. Specific governance topics contemplated by this Code include:

### A. MANAGEMENT ACCOUNTABILITY AND RESPONSIBILITY

As part of a publicly held enterprise, Mirachem is managed and operated in compliance with the Sarbanes-Oxley Act of 2002 (Public Law 107-204, 116 Stat. 745), commonly known as SOX. Mirachem has implemented policies and procedures to ensure SOX compliance, primarily in the areas of:

- a. Integrity of financial reporting
- b. Record creation, retention and destruction
- c. Company responsibility
- d. Conflicts of interest
- e. Fraud prevention and accountability
- f. Financial controls
- g. Authority and reporting
- h. Business continuity planning
- i. Emergency and disaster planning and response

Mirachem's policies and procedures on SOX-related matters are routinely audited by Heritage-Crystal Clean compliance specialists. The results of these audits and corresponding compliance representations are incorporated in Crystal Clean's routine reporting to relevant parties. More information is available online at [Crystal-Clean.com/investor-relations](https://www.crystal-clean.com/investor-relations).

### B. QUALITY MANAGEMENT

As an ISO 9001:2015 certified organization, Mirachem embraces the principles of Quality Management and Continuous Improvement. Mirachem's Quality Management System (QMS) ensures that the company operates according to accepted standards of training, product quality, and customer satisfaction, and performs appropriate management due diligence to document and audit key processes, capture and review relevant data, conduct effective risk analysis benefiting all interested parties, and ensure timely and effective action to mitigate problems and make improvements. More information is available online at [Mirachem.info/INF-1830](https://www.mirachem.info/INF-1830).

### C. BUSINESS CONTINUITY

Pursuant to Presidential Policy Directive 21 (PPD-21): Critical Infrastructure Security and Resilience and as directed by the US DHS' Cybersecurity and Infrastructure Security Agency (CISA), Mirachem's operations are part of the US Critical Infrastructure. Mirachem takes this responsibility seriously, and to help meet this obligation, has developed a formal Business Continuity Plan (BCP). Mirachem's BCP is integrated with our QMS and other key procedures to ensure its ability to operate through many types of business disruptions, including:

- a. Loss or damage of our manufacturing or support facilities
- b. Natural disasters
- c. Criminal activity or terrorist events
- d. Pandemics

e. Supply chain disruption

D. US GOVERNMENT OBLIGATIONS

Mirachem has certain statutory, regulatory, contractual, and voluntary obligations to the US Government, most notably the US Departments of Homeland Security (DHS), Defense (DoD), and State, and is dedicated to its responsibility to meet these obligations. As part of its compliance efforts, Mirachem has implemented policies and procedures based on internal and external risk analyses, as well as established Risk Based Performance Standards (RBPS). Several of these topics are externally inspected or audited as part of Mirachem's standards compliance activities, including:

- a. Site security and intrusion prevention, detection and response
- b. Personnel surety, including worker identity and employment eligibility screening
- c. Protection of critical infrastructure
- d. Emergency and disaster planning and response / business continuity
- e. Information Security (INFOSEC)
- f. Cybersecurity

To ensure that Mirachem complies with its obligations in this area, this Code prohibits the adoption of any procedure or standard that covers topics substantially similar to those regulated by the US Government and prohibits the making of any representations or certifications concerning compliance with any standard not covered by Mirachem's approved procedures and practices.

E. CYBERSECURITY

Mirachem is required to adopt and maintain procedures and practices to meet the obligations of cybersecurity Risk-Based Performance Standards (RBPS) established by the US Department of Homeland Security. Mirachem has adopted NIST SP 800-171 as the foundation for its cybersecurity standards and meeting its cybersecurity obligations. These standards were mapped to Mirachem's existing information technology framework in 2019 and have been continuously updated since then. For more information see Mirachem Supply Chain Cybersecurity - FAQ at [Mirachem.info/INF-2970](https://www.mirachem.com/info/INF-2970).

F. SANS, INFORMATION SECURITY, AND CONFIDENTIALITY

Mirachem accepts the ongoing responsibility to ensure the security and confidentiality of sensitive information, both internally, and for customers and other interested parties. To meet this need, Mirachem has established formal policies and procedures to identify sensitive information, limit its disclosure to those with a need to know, protect it at rest and in transit, and ensure its proper retention and destruction.

G. CONFLICT MINERALS

Audits of Mirachem's product supply chain have failed to identify any material that is commonly, or likely to be, utilized in the conflict mineral trade. In support of the worldwide effort to prevent trafficking in these materials and comply with the provisions of Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010, This Code requires that Mirachem conduct an annual review of its materials inventory and mandates that its suppliers make affirmative representations concerning their efforts to combat this illegal trade.

H. GIFTS, ENTERTAINMENT, AND CORRUPTION

Mirachem maintains and enforces internal policies concerning gifts and the avoidance of official corruption in its dealings. This includes compliance with the Anti-Kickback Act of 1986 (48 CFR 3.502-2 ), RBA's standards for no improper advantage (Section D2), the requirements of the Sarbanes-Oxley Act (SOX), and the Foreign Corrupt Practices Act (FCPA), U.S.C. §§78dd-1, et seq (22 CFR 709). All employees and contractors are also required to respect the anti-corruption policies of our customers and other interested parties.

I. ACCOUNTING AND FINANCIAL PRACTICES CONTROLS

As part of a publicly held enterprise, Mirachem is subject to the Sarbanes-Oxley Act of 2002 (SOX) and operates under its requirements for appropriate financial controls and company governance. Mirachem's financial reports, governance practices, management actions, and accounting control are monitored by the Heritage-Crystal Clean

management team and reviewed by HCC's internal auditing department. Business results are reported to the public and the SEC via HCC's reporting.

Mirachem's accounting system follows Generally Accepted Accounting Principles (GAAP) and has been in continuous operation since 31-Dec-2012.

Mirachem does not generally conduct "cost plus" sales transactions. Products are typically offered at a firm, fixed price on a quote-to-order basis, according to either a published price list, a negotiated pricing agreement, or a standard price calculation matrix for qualified purchases. Price discount structures are based on volume purchases.

Revenue and costs are recorded under general ledger control, with overhead and production costs segregated. However, job-specific cost accounting is not generally performed. We are also required to respect the anti-corruption policies of our customers and other interested parties.

**J. SUPPLY CHAIN SECURITY AND PROPERTY PROTECTION**

Mirachem recognizes the security interests of customers and other interested parties. This Code requires that Mirachem exercise at least the same level of care, and afford at least the same degree of security, to the information, intellectual property, and physical property of customers and other interested parties, as it does its own assets. Mirachem shall also be required to provide the same level of communication and diligence in responding to any actual or potential loss of others' property as it does its own.

**K. AUDITING AND COMPLIANCE**

Mirachem's policies and procedures undergo a variety of internal, external and regulatory audits and reviews to identify strengths, weaknesses, non-conformities, or opportunities for improvements in areas covered by this Code. These include:

- a. Periodic management reviews and internal audits as required by Mirachem's Quality Management System.
- b. External surveillance and recertification audits performed as part of Mirachem's ISO 9001:2015 certification.
- c. Periodic audits for HCC policy and SOX compliance conducted by HCC's internal auditing department.
- d. Upstream external audits of HCC aggregated information provided to investors, regulators and other interested parties.
- e. Safety and security reviews and audits conducted by Mirachem's management team.
- f. DHS safety and security inspections.
- g. Annual re-certification of US government contractor representations.
- h. Internal and external audits and certifications on information systems and information security controls.

**14. THIRD PARTY OR CUSTOMER-SPECIFIC CERTIFICATIONS; GENERAL POLICIES OR REPRESENTATIONS**

Mirachem conducts business across a wide variety of industries and its products are used in many applications. We recognize that our customers and other Interested Parties have internal policies and external obligations that may require them to seek representations regarding Mirachem's conformance to certain standards or acceptance of terms and conditions. Given these many business conduct standards and company-specific policies, it is virtually impossible for any organization, Mirachem included, to reasonably represent that it can achieve ongoing compliance with all of them without conflict with any of them. For this reason, this Code prohibits any Covered Person or Entity from making representations about compliance with, or executing any acceptance of, general, non-specific, non-Mirachem ethics, governance, quality, or standards policies that invite such conflict. This includes general purchasing terms and conditions, supplier qualification forms, vendor certification requests, or flow-down standards requirements that contain all-encompassing language and sweeping, boilerplate terms and conditions.

Covered Person or Entities may only accept or certify such general standards when they:

- A. Do not conflict with this Code or any other Mirachem policy.
- B. Contain only provisions or standards to which Mirachem has already represented acceptance.

- C. Prescribe only Customer Requirements which are reasonable and customary within the context of an ISO:9001-2015 certified QMS. (For additional information, see [INF-1830](#) Customer Quality and General Requirements Policies - FAQ)
- D. Discuss supplier procedures necessary for efficient transaction processing and reasonable billing and collection practices.
- E. Contain only terms or conditions that are reasonably applicable to the products provided by Mirachem.
- F. Do not attempt to transfer another party's reasonable business risk, legal obligation, or liability to Mirachem for acts, omissions, or other occurrences that are not reasonably under Mirachem's control within the context of an ISO:9001-2015 certified QMS

Any party that wishes to obtain Mirachem's agreement to a policy, or obtain Mirachem's acceptance of a standard, that is prohibited hereunder should prepare a specific document and submit it to Mirachem for review and approval according to our normal contract management procedures.

To provide reasonable and appropriate assurances to customers and other interested parties, Mirachem represents to Interested Parties that they may rely on this Code as evidence of Mirachem's commitment to responsible business practices and evidence of Mirachem's day-to-day implementation of processes, procedures, and practices to ensure conformance to this Code and requires that all employees and contractors comply with Mirachem's Privacy Policy ([Mirachem.com/privacy](http://Mirachem.com/privacy)).

## 15. CODE VIOLATIONS

Violations of this Code are considered a serious offense. A failure by any covered person or contractor to comply with this Code may result in disciplinary or other adverse action, up to and including termination of employment or contract and, if warranted, legal action against that person or contractor. Any disclosure or reporting of incidents involving this Code or events of sufficient severity to warrant public notification shall be addressed via HCC's legal department.

## 16. QUESTIONS ABOUT CODE COMPLIANCE AND REPORTING VIOLATIONS

Any person having questions or concerns about compliance with this Code should contact Mirachem's CEO. If the reporting person does not feel that the issue is being resolved or is not feel comfortable reporting it to Mirachem management, they should call the HCC Ethics Hotline at 877-571-1134, or email the Chair of the HCC Audit Committee at [Audit.Report@Crystal-Clean.com](mailto:Audit.Report@Crystal-Clean.com).

Employees and contractors have an affirmative duty and are required to report any violations of this Code. Failure to promptly notify Mirachem's CEO, the HCC Ethics Hotline, or the Chair of the HCC Audit Committee is a violation of this Code and may result in disciplinary or adverse action by Mirachem.

Any report of a breach of this Code can be discussed without fear of any form of retaliation. Anyone reporting a violation of the Code through established procedures:

- A. Will be treated with respect.
- B. Will have their concerns taken seriously, and if not resolved at the time of the report, will be informed of the outcome if contact information has been provided.
- C. Will not be required to identify themselves.
- D. Will have information treated confidentially to the extent possible without Mirachem failing to fulfill its legal obligations.

If a report that this Code has been violated is received, the Company shall respond by investigating and enforcing this Code as follows:

- A. Mirachem's CEO or the HCC Audit Committee will take all appropriate action to investigate any reports.
  - a. The investigation results, once completed, will be reported to the CEO of the Business Unit and the Senior Management Team.
  - b. The CEO will conduct such additional investigation as they deem necessary.
  - c. If it is determined that a violation of this Code has occurred, a report will be made to the HCC CEO.

- d. The CEO will take such disciplinary or preventive action as deemed appropriate, up to and including dismissal or, in the event of criminal or other serious violations of law, notification to appropriate law enforcement authorities.
- B. Further, each violation or alleged violation involving the CEO of the business unit or a member of Mirachem's Senior Management Team shall be reported to the Chairperson of the Audit Committee; if appropriate, the Chairman of the Audit Committee shall participate in any such investigation.
- a. The investigation results, once completed, will be reported to the Audit Committee.
  - b. The Audit Committee will conduct such additional investigation as it deems necessary.
  - c. If the Audit Committee determines that the CEO of the business unit or member of Mirachem's Senior Management Team has violated this Code, it will report its determination to the HCC CEO.
  - d. Upon being notified that a violation has occurred, the HCC CEO will take such disciplinary or preventive action as deemed appropriate, up to and including dismissal or, in the event of criminal or other serious violations of law, notification to appropriate law enforcement authorities.

**17. WAIVERS OF THE CODE AND DISCLOSURE**

Any waiver of this Code must be made by the HCC CEO. All Requests for Waivers will be considered on a case-by-case basis.

**18. PUBLIC AVAILABILITY**

This Code, and any amendments or supplements hereto, will be available online at [Mirachem.com/ethics](http://Mirachem.com/ethics).