

Supplier Manual



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1. Objective and scope of the Manual

The Supplier Manual aims to guide the commercial relationship between **Costa Ibérica – Madeiras e Derivados, SA** and its Partners.

Costa **Ibérica** is committed to Quality, Sustainability, Ethics and Responsibility in its management, seeking Partners who share the same values and principles.

The objective of this Manual is to establish a supplier qualification procedure based not only on competence, price and quality, but also supported by principles of ethical, social and environmental dimensions.

This manual aims to establish a system for selecting, evaluating, and monitoring Suppliers and Subcontractors. This system must ensure the logistics of supply in terms of meeting our requirements for quality, safety, technical aspects, legal requirements, commercial aspects, and environmental and social responsibility.

This manual was created in accordance with legal and ethical requirements, safeguarding the protection of personal data, ethics, and professional conduct.

The Manual will be shared with all Suppliers/Partners on the **Iberian Coast** so that they are aware of the commitments and requirements foreseen for their evaluation.

The Supplier assumes responsibility for transmitting the commitments established in this Manual for Supplier Qualification throughout its supply chain. In cases of subcontracting, the Supplier agrees to terminate any relationship with any subcontractor that fails to comply with the commitments established in this Manual.

Therefore, we are forwarding this Manual as a way of conveying our mutual commitment to achieving the proposed objectives, as well as some methodologies that we expect you to adopt during the course of supply activities.

We are available to provide any clarifications you may require.

Acceptance of the order by the Supplier implies acceptance of this manual.

2. Company contacts

Business hours: Monday to Friday, 8:30 AM to 6:00 PM

General contacts: Telephone: 232 619 450, Mobile : 963 230 340

Address: Vila Garcia 16, 3530-077 Fornos de Maceira Dão, Mangualde

3. Criteria and Methods for Supplier Evaluation

Costa **Ibérica** seeks suppliers who respect our values and commitments and who pledge to uphold them. We wish to prioritize suppliers who share our environmental and social concerns, and in particular those who take steps to ensure workplace safety. We prefer long-term relationships, allowing us to create partnerships based on economic performance and contribution to environmental and/or social challenges.

3.1 Occupational Health and Safety and Environmental Policy

The Supplier undertakes to comply with legal obligations in its relationship with its employees, as well as in the protection of the environment, adopting measures to reduce environmental impact and enhance workplace safety.

The Supplier must effectively improve the environmental situation by implementing environmental protection measures and complying with the legislation applicable to its sector of activity.

The existence of an environmental management system in accordance with ISO 14001 is taken into account and valued in the supplier selection and evaluation process.

The Supplier must also commit to continuous improvement in occupational health and safety performance, with the goal of eradicating accidents.

Suppliers must send **Costa Ibérica** a copy of their certificate(s) and resend them whenever there is a new certification or renewal of existing ones.

3.2 Rights , Labor and Sustainability Policy

In the social sphere, **Costa Ibérica** has been involved in various activities for local development, supports several organizations, and respects the rights of its employees by providing good working conditions.

The well-being of its employees is an important pillar for the company's development.

Costa **Ibérica** acts responsibly towards society and is aware of its role in relation to the environment, thus contributing to sustainable development.

Costa **Ibérica** has subscribed to a set of guidelines and implemented initiatives to facilitate the reconciliation of work, family and personal life, with a view to meeting the needs of workers and other stakeholders, increasing their quality of life and improving the services provided.

In this context, we urge all Suppliers to develop concrete actions and ensure their maintenance. At a minimum, Suppliers must responsibly assume the commitments established below:

- The Supplier undertakes to act with integrity and to maintain adequate internal control systems for the prevention and detection of irregularities, especially in labor matters;
- The Supplier undertakes to ensure that the commercial relations it establishes with **Costa Ibérica** are transparent and rigorously documented, taking into account the applicable procedures and regulations and the needs of the stakeholders;
- The Supplier must ensure the maintenance of good practices in terms of: Recruitment; Salaries and benefits; Fair and equitable treatment; Working hours and days off; Disciplinary practices; Occupational Health and Safety.
- Whenever possible, the Supplier should develop mechanisms that facilitate the reconciliation between professional, family and personal life, thus contributing to the personal and professional development of employees and allowing for their personal fulfillment.

3.3 Quality /Innovation Policy

Costa **Ibérica** prioritizes suppliers who have implemented and applied a Quality Management System, at a minimum, according to the requirements of the ISO 9001 standard.

Suppliers must define their objectives, goals, risks, and opportunities, strengthening the organization's context as well as its quality policy.

Suppliers should proactively submit proposals for improvement, innovation, and increased efficiency.

3.4 Business conduct

Costa **Ibérica** is committed to responsible and transparent business conduct, based on respect and tolerance, as well as cultural openness, and assumes responsibility for employment, prosperity, society and the environment, as well as the fight against corruption.

Our goal is to create lasting value for all stakeholders (customers, employees, shareholders, partners, society) in order to contribute to sustainable development. An essential component of this commitment is the protection of the environment, human and workers' rights (e.g. , child labor, compulsory or forced labor, and any type of modern slavery and human trafficking), transparent business relationships, and fair competition.

3.5 Product/equipment/service compliance

The Purchasing department continuously evaluates the Supplier's performance based on analyses of the quality, service, and logistics chain of the supplied material. This evaluation is carried out upon receipt of materials or at any stage of the process, including with the end customer, whenever non-conformities are detected whose cause is attributable to the supply.

3.6 Meeting the delivery deadline

The evaluation of meeting delivery deadlines is carried out by the purchasing department through the delivery schedules, taking into account the adherence to deadlines.

3.7 Compliance with price and payment terms

The assessment of compliance with price and payment terms is a parameter that evaluates whether the Supplier maintains the agreed costs (comparing the contracted price vs. the invoiced price) and respects the established payment terms.

3.8 Providing information

Costa **Ibérica** and its Suppliers/Partners are committed to fostering a partnership based on the values of mutual trust, fairness, and impartiality, consolidated through transparent communication that promotes the exchange of information.

Suppliers/Partners commit to:

- ✓ To designate the interlocutors with the responsibility and authority to ensure the needs of the **Iberian Coast are met** ;
- ✓ To designate the contact person(s) for the **Iberian Coast** , as well as any changes to said person(s);
- ✓ To guarantee the supply of products to fully fulfill the contracted purchase orders.

4. Supplier Evaluation

Costa **Ibérica** is committed to presenting the Supplier/Partner evaluation methodology to Suppliers/Partners, as well as communicating the evaluation results.

The evaluation will be carried out based on the completion of the Supplier Evaluation Form, presented below, according to Table 1, resulting in a classification according to Table 2.

The Supplier/Partner is requested to complete the form via the link provided.

 COSTA IBÉRICA MADEIRA & DERIVADOS, SA		SUPPLIER EVALUATION FORM			Page 1/2
SUPPLIER:					
Year: 2026		ASSESSMENT LOG			
F*	Requirements	Ri	Observations	Cpi.Ri	
Rolls	Health Status of Madeira				
	Determination of Acquisition Risk (CoR – PEFC / FSC)				
	PEFC / FSC Certified				
Remaining	Product/equipment/service compliance				
	Meeting the delivery deadline				
	Compliance with price and payment terms				
	Providing information				
	Occupational Health and Safety Policy and Environment				
	Politics, Human Rights, Labor and Sustainability				
	Quality/Innovation Policy				
	Business conduct				
CLASS: ABC RISK ASSESSMENT: 		NOTES:		RESULT: DATE:	

DQ:		

Table 1 – Supplier Evaluation

F*	Requirements	CPI	Ri	Scoring Levels	Cpi x Ri	Observations
Rolls	1 – Sanitary status of Madeira	1	3	≤3% of non-conforming supplies	3	Percentage of non-conforming deliveries = number of non-conforming deliveries / total number of deliveries
			2	>3% and ≤5% of non-conforming supplies	2	
			1	>5% non-conforming supplies	1	
Remaining	1 – Conformity of products/equipment/services	0.20	3	≤3% of non-conforming supplies	0.75	Percentage of non-conforming deliveries = number of non-conforming deliveries / total number of deliveries
			2	>3% and ≤5% of non-conforming supplies	0.5	
			1	>5% non-conforming supplies	0.25	
	2 – Meeting the delivery deadline	0.20	3	≤5% of non-conforming supplies**	0.75	Percentage of non-conforming deliveries** = number of non-conforming deliveries** / total number of deliveries
			2	>5% and ≤10% of non-conforming supplies**	0.5	
			1	>10% non-conforming deliveries**	0.25	
	3 – Compliance with price and payment terms	0.20	3	≤5% of non-conforming supplies	0.75	Percentage of non-conforming deliveries = number of non-conforming deliveries / total number of deliveries
			2	>5% and ≤10% of non-conforming supplies	0.5	
			1	>10% non-conforming supplies	0.25	
	4 – Providing information	0.20	3	We respond to complaints and requests for information in less than 48 hours.	0.75	----
			2	Response time between 48 hours and 7 days for complaints and requests for information.	0.5	
			1	We respond to complaints and requests for information in more than 7 days.	0.25	
	5 - Occupational Health and Safety and Environment Policy	0.5	2	If you have implemented	0.05	----
			1	It has not been implemented.	0	----
	6 - Human Rights, Labor and Sustainability Policy	0.5	2	If you have implemented	0.05	----
			1	It has not been implemented.	0	----
	7 - Quality/Innovation Policy	0.5	2	If you have implemented	0.05	----
			1	It has not been implemented.	0	----
	8 - Business conduct	0.5	2	If you have implemented	0.05	----
			1	It has not been implemented.	0	----

Supplier Type

** All supplies that cause a stoppage or alteration of production and/or delays in the delivery of orders to customers are considered non-compliant.

Table 2 – Supplier Classes

Score	Class
2.5 - 3	THE
1.5 – 2.4	B
1 – 1.4	W

5. Exclusions and Exceptions

Suppliers classified as Class C and/or "High" risk in the acquisition of timber logs (CdR - PEFC and FSC) will be excluded, unless there is no better alternative on the market.

Suppliers classified as Class C, those classified as Class B, and/or those classified as "High" risk in the acquisition of timber will be formally informed of the points that disadvantaged them, and will be asked to take improvement actions.

In duly justified exceptional cases (such as emergency situations, monopolies, patents or other situations of a strategic nature), it is possible to qualify the Supplier even if the requirements of this procedure are not fully met. For this to occur, validation of the qualification decision by the competent department is mandatory, after a hearing and deliberation by the other interested parties of **Costa Ibérica** .

6. Acceptance

SUPPLIER NAME: _____

I confirm that the Supplier Manual has been received, understood, and accepted without any reservations.

I confirm that the Supplier Manual has been received, understood, and accepted with the following _____ deviations:

Supplier Signature/Date: _____