



Supplier Code of Conduct

Introduction

The mission of Miranda & Irmão Ltd. is to create better transport experiences for the end consumer by maximising technological innovation and exceeding market expectations.

In this context, Miranda's purpose is to manufacture components sustainably, promoting innovation and the circular economy throughout its value chain.

The company is committed to operating responsibly, ensuring product quality, customer satisfaction and the creation of sustainable value, while contributing to the economically and environmentally responsible development of the region in which it operates.

This commitment extends to its suppliers and other business partners, who must maintain high standards of conduct. Miranda actively seeks partners who share the same ethical principles and values, particularly in labour and environmental matters, and who guarantee the quality and safety of the products supplied.

The selection of suppliers and business partners is carried out impartially, based on criteria such as product or service quality and safety, innovation capability, supply capacity, performance, reliability, continuity and long-term sustainability.

Creating transparency throughout the supply chain is a priority, and social and environmental due diligence practices are implemented to achieve this objective. We continuously work to reduce raw material consumption, investing in innovation and seeking partners who provide guarantees of sustainability and commitment throughout the value chain.

We expect compliance with the following principles.

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I. Human Rights

All suppliers and business partners must strictly comply with the principles established by the International Labour Organization (ILO) and other applicable international standards relating to Human Rights and Decent Work.

In particular, they must ensure:

- The prohibition of child labour, in accordance with ILO conventions;
- The prohibition of forced or slave labour, including modern slavery, servitude, human trafficking or any form of coercion;
- Respect for freedom of association and the right to collective bargaining;
- The promotion of safe and healthy working conditions;
- Compliance with working hours in accordance with applicable legislation;
- The provision of fair and adequate remuneration;
- The prohibition of any form of discrimination or harassment.

Miranda also encourages the adoption of the Ethical Trading Initiative (ETI) Base Code principles.

Suppliers must also respect the rights of local communities and indigenous peoples, ensuring that:

- their cultures, traditions, beliefs and rights are respected;
- that they are consulted whenever activities may affect their territories or ways of life;
- and that appropriate measures are implemented to prevent, mitigate or compensate any adverse impacts.

Miranda, together with its partners, is committed to promoting Human Rights impact assessments, with particular attention to vulnerable groups. The Modern Slavery Statement is available on Miranda's website. (link via the Miranda website - <https://mirandabikeparts.com/downloads/>).

II. Honesty and Integrity

Suppliers and business partners shall conduct their activities with honesty, rigour and integrity. They must not offer, request or accept, directly or indirectly, bribes, improper payments or any other undue advantages that may influence business decisions.

Any person covered by this Code who becomes aware of corruption or improper practices must report them through the Whistleblowing Channel available on Miranda's website: www.mirandabikeparts.com

Suppliers must also consult Miranda's Ethics and Integrity Policies, including the Sustainable Procurement Policy, the Gender-Sensitive and Human Rights Policy, and the Violence and Harassment Prevention Policy: <https://mirandabikeparts.com/downloads/>

III. Compliance with the Law

Suppliers and business partners undertake to conduct their business in compliance with the laws of the countries in which they operate and with applicable international treaties.

Anti-Corruption Measures: implement robust practices to prevent corruption, including bribery and extortion, ensuring all transactions are transparent and lawful. Available on Miranda's website: <https://mirandabikeparts.com/portal-da-denuncia/>.

Tax and Social Security Compliance: suppliers and service providers must ensure full compliance with their tax and social security obligations and provide evidence of compliance when requested.

Miranda reserves the right to periodically verify compliance with these requirements.

Responsible Management of Natural Resources: use natural resources responsibly, minimising environmental impact and promoting sustainability practices.

Traceability and Transparency: implement systems enabling traceability of material origins, ensuring transparency throughout the value chain.

Information Security and Cybersecurity: adopt appropriate information security and cybersecurity practices, protecting information, systems and assets accessed during the business relationship. Passwords, digital

certificates, access keys and MFA codes are personal and non-transferable. Critical information security elements must be treated with the utmost confidentiality.

IV. Respect for Employees

Suppliers and business partners guarantee that all employees receive fair remuneration, benefit from social protection systems and are informed of their working conditions.

Career Development and Non-Discrimination: recruitment, remuneration and career progression must be based on merit, qualifications and equal opportunities, without discrimination. Suppliers must combat all forms of harassment and discrimination through effective policies and monitoring tools.

Respect for Employee Privacy: employees' private and personal information, including personal and medical data, must remain confidential.

Health, Safety and Wellbeing: suppliers must provide a healthy and safe working environment, implement risk assessment systems, safe working practices, employee training, safe equipment use, personal protective equipment, first aid resources and emergency response plans.

Working hours must comply with applicable legislation and overtime must be remunerated according to law.

Freedom of Association and Collective Bargaining: suppliers must respect employees' rights to association and collective bargaining, including alternative representation where legally restricted.

Harassment: all employees are entitled to a workplace free from sexual harassment, moral harassment and retaliation. Miranda applies a zero-tolerance approach.

V. Environmental Protection

Suppliers and business partners must conduct their activities responsibly and sustainably, minimising adverse environmental impacts and complying fully with environmental legislation.

They must ensure proper waste management, promote reduction, reuse and recycling, and implement measures to improve environmental performance continuously.

Biodiversity, Ecosystems and Land Use: suppliers must protect biodiversity and ecosystems and prevent deforestation and environmental degradation.

Emissions and Climate Change: suppliers shall ensure transparency regarding greenhouse gas emissions (CO₂e), including Scope 1, 2 and, where possible, Scope 3 emissions, and implement emission reduction measures aligned with the Paris Agreement.

Chemical Substances and Technical Compliance: suppliers must comply with REACH, RoHS, Restricted Substances Lists (RSL), PFAS requirements and regulations concerning Persistent Organic Pollutants (POPs).

Continuous Compliance and Monitoring: suppliers are responsible for monitoring legislative changes and maintaining documentary evidence of compliance.

Supply Chain ESG Assessment: suppliers must complete the Miranda Supply Chain Assessment questionnaire.

VI. Product Quality and Safety

Suppliers and business partners guarantee full compliance with legislation regarding the quality and safety of products and services and with the highest applicable quality standards.

All products must be designed, manufactured and tested to ensure they do not present defects that may endanger consumers' life, health or physical integrity.

Private Label Products: suppliers responsible for Miranda's private label production processes are subject to rigorous quality controls and must comply with quality management best practices.

VII. Gifts Policy

Suppliers and business partners must not offer gifts, benefits or invitations of a personal nature to Miranda employees or their relatives, except for items of symbolic value, defined as a maximum of €20 or the equivalent in the applicable local currency.

VIII. Final Provisions

Miranda requires its suppliers and business partners to comply with this Code and to maintain an ongoing commitment to reducing the environmental impact of their operations.

Any breach of the principles and requirements of this Supplier Code of Conduct shall be considered a serious breach of contractual obligations. Miranda reserves the right to suspend or terminate commercial relationships with suppliers and business partners who are demonstrably in breach of this Code.

Suppliers must implement due diligence processes to ensure that their contractors and subcontractors also comply with the standards and rules established herein.

Supplier Acknowledgement, Acceptance and Commitment Declaration

By signing below, the authorised representative of the Supplier confirms that the Supplier:

- (a) has received, read and understood Miranda & Irmão Ltd.'s Code of Conduct;
- (b) accepts and undertakes to comply with all principles and requirements established herein;
- (c) will communicate these principles to its employees, subcontractors and business partners;
- (d) will cooperate with Miranda & Irmão Ltd. regarding monitoring, audits and corrective actions;
- (e) will immediately notify Miranda & Irmão Ltd. of any actual or potential breach of this Code.

Supplier company name	
Company address	
Authorised signatory	
Position	
Date	
Place	
Signature	

What should you do if you have any doubts about compliance with any of the standards of conduct, or if you become aware of a breach of these standards?

Please contact your point of contact at Miranda so that we can help resolve the issue and/or via the Complaints Channel (link via the Miranda website - www.mirandabikeparts.com).

The Whistleblowing Channel guarantees you accessibility, anonymity, credibility and confidentiality.

	Name	Position	Date and Signature
Elaboration	Rui Afonso	Sustainability Technician	Rui Afonso Assinado de forma digital por Rui Afonso Dados: 2026.06.29 18:23:51 +01'00'
Review	Bárbara Teixeira	Head of SSE	Bárbara Teixeira Assinado de forma digital por Bárbara Teixeira Dados: 2026.06.30 08:22:53 +01'00'
Review	Ricardo Pimentel	Head of Logistics	Ricardo Pimentel Assinado de forma digital por Ricardo Pimentel Dados: 2026.06.30 08:52:18 +01'00'
Review	Luís Vara	Industrial Director	Luis Vara Assinado de forma digital por Luis Vara Dados: 2026.06.30 09:41:16 +01'00'
Approval	Hilário Miranda	Management	Hilário Miranda Assinado de forma digital por Hilário Miranda Dados: 2026.06.30 11:09:48 +01'00'

Miranda
The European Bike Fundamentals.