



PROCEDURE ETHICAL REPORTS



Approved by the Legal Representative:

DOCUMENT REVISION STATUS

Rev.	Date	Causal
00	13/10/2022	First issue

1. SCOPE

This procedure aims to:

- establish clear and identified information channels suitable for guaranteeing the receipt, analysis and processing of ethical reports, even in anonymous form;
- remove possible factors that can discourage the use of reporting, such as doubts and uncertainties about the procedure to be followed, fears of retaliation or discrimination;
- define the activities necessary for the correct management of the reports received;
- boost the investigation phase.

2. FIELD OF APPLICATION

This procedure applies to all internal / external company personnel, as well as, more generally, to all Recipients of the Code of Ethics. These subjects are required to report any violations of the Code of Ethics, the ETI Code and the principles contained therein, as well as any ethical violation.

3. OPERATING MODES

Subject of the report

Personnel and stakeholders in general must report, without delay, violations of the Code of Ethics, the ETI Code and the principles contained therein, as well as any identified or presumed ethical violation.

The unlawful conduct reported must relate to information that the whistleblower has learned directly by virtue of the role covered or due to or on the occasion of the performance of his duties.

They cannot be subject to reporting (and, therefore, are not subject to evaluation and investigation):

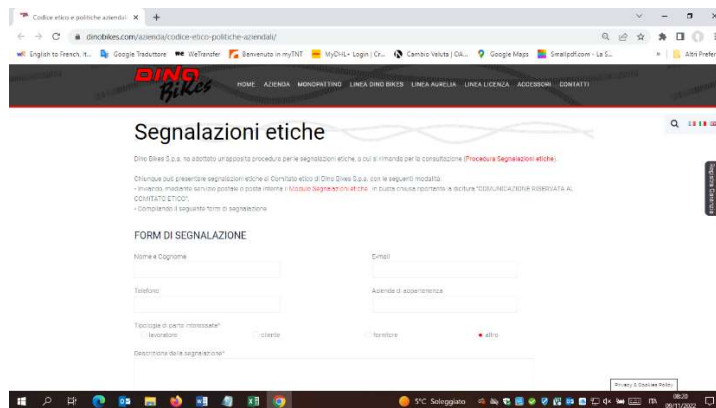
- claims of a personal nature;
- mere voices or "hearsay";
- manifestly opportunistic reports;
- reports made with the sole purpose of damaging the reported person.

Reporting methods

The report, based on precise and consistent factual elements, is sent to the Ethics Committee, made up of a management representative, the Workers' Safety Representative (RLS) and another worker representative.

The reporting can be made using the following channels, alternatively and without preference:

- by filling in the specific **form of "Ethical Reports"** prepared on the company website www.dinobikes.com ;



The screenshot shows a web browser window displaying the 'Segnalazioni etiche' page on the Dinobikes website. The page has a header with the Dinobikes logo and navigation links. The main content area is titled 'Segnalazioni etiche' and contains introductory text about the reporting procedure. Below the text is a form titled 'FORM DI SEGNALAZIONE' with the following fields:

- Nome e Cognome (Name and Surname)
- Email
- Telefono (Telephone)
- Indirizzo di appartenenza (Address of the reporting person)
- Indirizzo di parte interessata (Interested party address) with radio buttons for: Inviato, Civile, Fornitura, and Altro.
- Descrizione della segnalazione (Description of the report)

- **Ethics Reporting form prepared and made available by the Company** by postal service or internal mail or by other written form, in a closed envelope bearing the words “COMMUNICATION RESERVED TO THE ETHICS COMMITTEE”.

	SEGNALAZIONI ETICHE	Rev 00 del 13/10/2022
Tipologia di parte interessata		
<input type="checkbox"/> lavoratore	<input type="checkbox"/> cliente	<input type="checkbox"/> fornitore
<input type="checkbox"/> Altro (specificare) _____		
Dati Identificativi della parte riservata*		
Nome e cognome: _____		
Azienda di appartenenza: _____		
E-mail: _____		
Telefono: _____		
<small>*NOTA BENE: la compilazione dei dati identificativi non è OBBLIGATORIA.</small>		
Descrizione della segnalazione		

In the event that the reporting party prefers to remain anonymous, he / she can make the report in the manner indicated above by not filling in and not entering personal and contact data.

Protections and rights recognized to the whistleblower

In accordance with the Law of 30 November 2017, n. 179 (so-called Whistleblowing), the Organization guarantees the reporting subject the following safeguards:

- the protection of the confidentiality of the whistleblower's identity. With the exception of a procedure required to carry out an investigation, the organization treats the reports confidentially, in order to protect the identity of the whistleblower and the other parties involved or mentioned in the report;
- protection from any retaliatory or discriminatory measures that may be adopted by the entity due to the report made . The whistleblower cannot be sanctioned, fired or subjected to retaliation or discriminatory measures, direct or indirect, having effects on the working conditions, for reasons connected directly or indirectly to the report. Discriminatory measures are, by way of example but not limited to, unjustified disciplinary actions (degradation, lack of promotion, transfer, dismissal, etc.), harassment in the workplace (bullying, persecution, etc.) and any other form retaliation that results in intolerable working conditions (isolation, threats, etc.);
- the exclusion of liability in the event that the whistleblower discloses, for just cause, information covered by the obligation of office, business, professional, scientific or industrial secrecy, or violates the obligation of loyalty.

The protections indicated above are valid exclusively for the whistleblower in good faith. The good faith of the whistleblower is excluded if the report contains allegations that the whistleblower knows to be false or is instrumental for personal purposes. In fact, the liability of the whistleblower from a criminal, civil and disciplinary point of view remains unaffected.

Finally, the whistleblower has the right to receive information on the progress of the report and the personal data of the whistleblower acquired (in the case of a non-anonymous report) will be processed in compliance with and in compliance with the legislation on the protection of personal data pursuant to EU Regulation 2016/679 .

Receipt of the report and investigations

Ethical reports are received by the Ethics Committee, set up within the Company.

Following the receipt of reports or in any case ex officio by the Committee, the investigation phase opens, the objectives of which are:

- ascertain the facts;
- collect all necessary evidence and documents;
- carry out questions to determine the facts.

At the end of the investigations, the Ethics Committee checks whether to carry out or request further investigations, or to prepare the proposal for filing the report.

Once the investigation has been completed and / or sufficient information has been reached to be able to make an informed decision, the Ethics Committee plans and takes appropriate subsequent actions.

4. ARCHIVING

In order to guarantee the management and traceability of the reports, the Ethics Committee keeps track of the various reports received and the results of the investigation procedure.

5. REFERENCE DOCUMENTS

	ETHICAL REPORTING PROCEDURE	Rev.	00
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Ethical reporting form