



IRREGULARITIES REPORTING REGULATION

TRIANGLE'S COMPLIANCE 2024

1. SCOPE OF THE APPLICATION

Pursuant to and for the purposes of the applicable legislation and regulations in force, the rules set out in this Regulation shall apply, namely, to all members of the corporate bodies and committees of the Company, shareholders, employees, job applicants, service providers, contractors, subcontractors, suppliers, volunteers, and interns of Triangle's – Cycling Equipments, S.A. (the Company), hereinafter collectively referred to as Employees.

2. PURPOSE

1. This Regulation frames and regulates the reporting, from the Employees, of irregularities allegedly occurred in the Company, considering the current legislation and regulations regarding these matters;

2. Under the terms of this Regulation, an irregularity is considered to be any alleged violation of EU rules, legal, regulatory and/or statutory provisions, including, in particular, those that provide for criminal offences or administrative infractions, relating to the areas of (i) public procurement, (ii) financial services, products and markets and the prevention of money laundering and the financing of terrorism, (iii) product safety and compliance, (iv) transport safety, (v) environmental protection, (vi) protection against radiation and nuclear safety, (vii) food and feed safety, animal health and animal welfare, (viii) public health, (ix) consumer protection, (x) protection of the privacy and personal data and the security of networks and information systems, as well as cases of violence, especially severe and highly organized crime, and any act or omission contrary to internal market rules committed within the Company;

3. Failure to comply with the duties and ethical principles set out in the Code of Ethics and Conduct, approved by the Board of Directors on this date, is also considered an irregularity, as well as, in general, any obligations established by applicable legislation or regulations, or other rules established by the Company.

3. DUTY TO REPORT

1. Under the terms of this Regulation, all employees are obliged to report any alleged irregularity occurred within the Company;

2. Reports of irregularities must be made in good faith and based on duly substantiated grounds;

3. Reporting must be carried out through the whistleblowing channel available on the Company's website;

4. The Compliance Officer will be responsible for receiving and following up on reports received, and the screening and preliminary analysis of reported irregularities may be carried out by an external entity;

5. In the event of a conflict of interest involving the Compliance Officer regarding the alleged and reported irregularity, the follow-up and analysis shall be carried out directly by the Executive Committee;

6. Under the terms set out in this clause, the report of alleged irregularities shall be made in writing, and may be submitted either with the identification of the reporting Employee or anonymously;

7. Unless otherwise indicated by the reporting Employee and without prejudice to any applicable legal or regulatory provisions to the contrary, the confidentiality of the submitted reports shall be ensured.

4. HANDLING OF THE REPORT – INVESTIGATION PROCESS

1. The receipt of a report shall always give rise to an investigation process, except when it is manifestly unfounded;

2. The investigation process shall include appropriate internal actions to verify the reported irregularities and, when possible, to bring them to an end, including through the initiation of an internal inquiry or by reporting the matter to the competent authority for investigation;

Upon receipt of the report, the reporting Employee shall be notified, within 7 (seven) days of the receipt of the report and of the requirements, competent authorities, procedures and admissibility of an external report.

1. Within 3 (three) months from the receipt of the irregularity report, the reporting Employee shall be informed of the planned or adopted measures to follow up on the irregularity report, along with the respective reasoning;

2. The reporting Employee may request, after the completion of the analysis of the irregularity, and under the terms and deadlines established by law, to be informed of the outcome of the analysis carried out regarding the reported irregularity;

3. During the investigation, the Compliance Officer may rely on the collaboration of other departments and internal committees of the Company, except in cases of conflicts of interest, or may hire external entities for this purpose. In any case, the confidentiality and/or anonymity of the reporting Employee or the Employees involved in the report shall be guaranteed, as provided in this Regulation;

4. Company Employees must cooperate in the context of investigations into reported irregularities, if so requested;

5. The investigation process concludes with the submission of a proposal either for closure of the case or for the application of the appropriate measures in light of the reported irregularity, for review and final decision by the Executive Committee. The final decision must be communicated to the Chair of the Executive Committee.

5. CONFIDENTIALITY AND NON-RETALIATION

1. Confidential treatment will always be given to the report of irregularities and, if requested, anonymity shall be ensured;

2. The reporting of irregularities shall not, under any circumstances, result in any prejudicial treatment of the reporting Employee by the Company or other employees;

6. DATA PROTECTION

1. The information reported under this Regulation shall be used exclusively for the purposes set out herein. The security of the information provided regarding alleged irregularities and the respective records is ensured by the Company's internal regulations, in accordance with applicable data protection and information security legislation;

2. The reporting person and the individual identified in the report are guaranteed the right to access their personal data and to request its rectification or deletion if such data inaccurate, incomplete or misleading;

3. In the case of the person identified in the report, the provisions of the previous paragraph shall not be applied if and to the extent that the exercise of such rights may conflict with other prevailing rights, and under no circumstance shall information regarding the identity of the reporting person be disclosed;

4. The right to access, rectification and erasure of personal data under the terms of this clause shall be exercised by means of a written request addressed to the Company's Compliance Officer, except in cases where the data processing is intended to verify the veracity of suspected criminal offenses. In such cases, the data subject's right of access to the report shall be exercised through the Portuguese Data Protection Authority (Comissão Nacional de Proteção de Dados – CNPD).

5. Under the personal data protection, data subjects whose personal data is being processed have the right to lodge a complaint with the Portuguese Data Protection Authority (CNPD), regarding the process of their personal data.

7. DISSEMINATION AND CONTROL

It is the responsibility of the Executive Committee to promote the dissemination of this document within the Company among current Employees and to ensure its awareness by all future collaborators, namely through its permanent availability on the Company's website.

8. APPROVAL AND ENTRY INTO FORCE

This policy entered into force on March 1, 2024.

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