

tk whistleblowing rules of
procedure –
thyssenkrupp Materials
Processing Europe Sp. z
o.o.

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Introduction

At thyssenkrupp (“tk”) integrity, compliance with the law and internal regulations are of highest priority. To ensure that these values are upheld and potential risks arising from violations are avoided or minimized, it is crucial that misconduct is identified, clarified, and remedied at an early stage. To this end, tk encourages you to report suspected misconduct. Every indication of a potential misconduct are treated seriously and lead to an investigation following an objective and transparent process without any bias.

Individuals who report misconduct to thyssenkrupp Materials Processing Europe Sp. z o.o. are now additionally protected by the Polish Act on Protection of Whistleblowers dated 14 June 2024 (officially published in the Polish Journal of Laws No. 2024, item 928) (*Ustawa z 14 czerwca 2024 r. o ochronie sygnalistów, Dz.u. 2024.928*) (“**Whistleblowing Act**”) transposed the Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of persons who report breaches of EU or Polish laws.

Below we present the Internal Whistleblowing Procedure adopted by thyssenkrupp Materials Processing Europe Sp. z o.o. implements requirements of the Whistleblowing Act. The Procedure explains what irregularities can be reported internally to tk under protection of the Whistleblowing Act, and how they will be processed.

Scope

1. Who can inform about a violation?

The whistleblower is any natural person who submits a report or makes a public disclosure of information on violations acquired in the context of his or her work. This includes but is not limited to:

- staff with an employment relationship
- self-employed workers
- freelancers and consultants, suppliers, customers
- volunteers and trainees
- shareholders or owners of company shares persons with administrative, management, supervisory or representative functions
- any person working for or under the supervision and direction of contractors, subcontractors and suppliers.

2. What can be reported?

This procedure protects whistleblowers who report violations concerning issues listed in the Whistleblowing Act¹ and

¹ (1) corruption; (2) public procurement; (3) financial services, products and markets; (4) anti-money laundering and terrorist financing; (5) product safety and compliance; (6) transport safety; (7) environmental protection; (8) radiological protection and nuclear safety; (9) food and feed safety; (10) animal health and welfare; (11) public health; (12) consumer protection; (13) protection of privacy and personal data; (14) security of information and communication

any violations of the Polish Penal Code.

Even indications or suspicions of violations can be reported and will be treated seriously. Therefore, in this document “violations” will refer to both actual and potential violations.

3. Who is responsible for the whistleblower system?

The Board of Directors has appointed its Compliance Manager of thyssenkrupp Materials Processing Europe Sp. z o.o. as the responsible for the internal whistleblowing system and procedure (“System Manager”). The System Manager safeguards that all requirements of the Whistleblowing Act. The System Manager guarantees impartiality, is independent, is not bound by instructions and is sworn to secrecy. The System Manager oversees verification of whistleblowing reports and recommends adequate measures. The System Manager may use expertise and assistance of tk Group functions tasked with investigating irregularities (**CO/L&C-INV** unit) and internal audits (**CO/AUD** unit). CO/L&C-INV may receive the reports and provide feedback to the whistleblowers in cases specified in this Procedure.

Rights and Duties of a Whistleblower

1. Confidentiality

tk guarantees the confidentiality of the identity of the whistleblower, the content of the report and the documentation transmitted during the course of the investigation.

2. Protection from retaliation

tk strictly prohibits and does not tolerate any kind of retaliation (e.g. adverse action, disciplinary measures, threats, intimidation) for reporting a violation in good faith or otherwise cooperating in an investigation of a violation. Intentionally reporting false information (“malicious reporting”) can lead to disciplinary consequences or civil/criminal liability. Measures taken as a consequence of malicious reporting are not acts of retaliation.

3. Protection of other individuals concerned

During the investigation, tk strives to protect the legitimate interests of persons affected by a report (including accused persons) and protects other persons concerned against defamation. During the course of the investigation, tk strictly follows the presumption of innocence of the alleged persons and the “need to know”-principle, which means that information will only be disclosed if necessary. No financial advantages are offered or provided to whistleblowers.

4. Possibility for anonymous reporting

Whistleblower anonymity in reporting is permitted. Nevertheless, the disclosure of identity can facilitate the

networks and systems; (15) financial interests of the State Treasury of the Republic of Poland, local government unit and the European Union; (16) the internal market of the European Union, including the public law principles of competition and state aid as well as corporate taxation; (17) constitutional freedoms and rights of a human being and a citizen - occurring in the relations of an individual with public authorities and not related to the areas indicated in items 1-16.

investigation. Regardless of anonymity, all reports are treated seriously.

5. No investigation by whistleblowers

For legal and security reasons we do not expect whistleblowers to investigate compliance violations themselves. Initial collection of information for reporting, on the other hand, is allowed and can help enabling a focused and efficient investigation. In such a case, acquisition of and/or access to the information must be in line with laws and regulations.

Investigation principles

When carrying out investigations the following principles are being followed:

1. Core principle

We analyze all indications of compliance violations or risks through internal investigations based on transparent and clearly defined processes. This is how we ensure that our internal standards are consistently executed and that our management boards and other managers meet their legal and entrepreneurial responsibilities.

2. Compliance with legal regulations

Our investigations are always executed under consideration of all applicable laws and regulations.

3. Right to be heard

No individual needs to be concerned about facing consequences derived from an investigation until said person has had the chance to comment on the allegations.

4. Strict “Need-to-know“ principle

Only individuals who are factually needed for an investigation are involved in our activities. The information on investigation results are only provided to those parties who actively require them for further proceedings or to comply with legal obligations.

5. Confidentiality

All information that is gathered during compliance investigations is treated confidentially. The identity of the whistleblower will be protected with the utmost care.

6. Fairness and mutual respect

Investigation activities are conducted fairly and with respect for all parties concerned investigation following an objective and transparent process without any bias. “Presumption of innocence” applies throughout internal investigations. Any kind of compulsion, threat or the like is not allowed.

7. Efficiency

Investigation activities are conducted without undue delay in order of priority and urgency as well as cost and effort

efficiency.

8. Admissibility of results

Compliance investigations are conducted in a way that the results generally could be admissible in courts.

9. Mutual Agreement

If possible, a settlement of disputes might be agreed in a mutual agreement.

Operational Procedure

1. How can a report be submitted?

An open communication culture is an essential component of well-functioning compliance. Employees must be able to address potential violations openly, anonymously and, above all, at an early stage. To this end, we offer different channels which can be used to report any misconduct concerning issues listed in the Whistleblowing Act and any violations of the Polish Penal Code. We encourage whistleblowers to disclose their contact data so that we can ask follow-up questions if needed and update them on how their report is being processed. Nevertheless, reports can be also submitted entirely anonymously. In both cases reports are diligently analyzed and whistleblowers are protected by all appropriate means in accordance with the Whistleblowing Act. To guarantee full protection from the very beginning, it is advised that the report has a clear title informing about its whistleblowing nature and that it is submitted via one of the dedicated channels described below.

a) tk Electronic Whistleblowing System

Whistleblowers may report violations in writing or orally via Electronic Whistleblowing System, which can be accessed by this link:

<http://www.thyssenkrupp.com/wb>

b) Telephone Hotline

If the whistleblower prefers to report via phone, the reporting can be submitted via the following telephone number selecting Polish language (automated telephone dialog):

- Phone: +48 22 1523361
- Access PIN: 4541

Phone calls with the Hotline will be transcribed and transcriptions will be saved.

c) Face-to-face meeting

Whistleblower may also request a face-to-face meeting to submit a report orally directly with the System Manager, If requested, the meeting with the System Manager will be organized within 7 days from the receipt of such request. The System Manager will prepare written minutes of the meeting, which the whistleblower will be given the opportunity to verify, rectify and confirm by signing them. Once signed, the minutes will be stored by the System

Manager in a secure, durable and accessible format. Only authorized persons will have access to the minutes.

d) Direct reporting to tk headquarters

If for any reasons the whistleblower does not wish to submit their report to the thyssenkrupp Materials Processing Europe Sp. z o.o., they can contact alternatively tk Headquarters via following web site: <http://www.thyssenkrupp.com/wb> or via following postal address:

thyssenkrupp AG, Compliance, Department Investigations

thyssenkrupp Allee 1, 45143 Essen Germany

More information on the submission of reports can be found here: <http://www.thyssenkrupp.com/wb>

Furthermore, violations regarding the International Framework Agreement (“**IFA**”) (tk internal HR violations) can be also reported to representatives on the International Committee and the Labor Relations department at tk AG under <http://www.thyssenkrupp.com/wb>.

e) External Reporting Channels

Whistleblowers are encouraged to report misconduct internally using one of 4 methods described above, as it may allow quicker response from tk. If, however, the whistleblower does not wish to use any of these 4 methods of internal reporting, they also have the right to submit their report externally with the Polish Ombudsman (Rzecznik Praw Obywatelskich):

Rzecznik Praw Obywatelskich

Al. Solidarności 77; 00-090 Warszawa

You can also call Polish Ombudsman’s Free hotline: 800 676 676

Alternatively, whistleblowers may choose to report with other authorities competent in specific areas, such as Consumer and Competition Protection Office (Urząd Ochrony Konkurencji i Konsumentów), Personal Data Protection Office (Urząd Ochrony Danych Osobowych), Police or Prosecutor Office (Policja, Prokuratura), European Public Prosecutor’s Office, in the event that the events affect the financial interests of the European Union.

2. Receipt of the whistleblower report

a) by tk AG’s unit CO/L&C-INV

Every whistleblower report submitted via channels listed in sections 1(a), (b), (d) will be received by tk AG’s unit CO/L&C-INV and documented by CO/L&C-INV in BKMS, unless it was directly received via BKMS.

thyssenkrupp Materials Processing Europe Sp. z o.o. will keep a register of reports received by CO/L&C-INV in accordance with Article 29 of the Whistleblowing Act. CO/L&C-INV will then provide to thyssenkrupp Materials Processing Europe Sp. z o.o. all information regarding the report that needs to be kept in the register of reports, which includes: description of reported violation, full name of the whistleblower and of the person concerned in the report, contact address of the whistleblower, date when the report was made. The register will be also updated with information about follow-up activities undertaken in response to the report and date when the case was closed.

The CO/L&C-INV will carry out a preliminary check in line with the Polish Whistleblowing Act. “**Preliminary check**” means that CO/L&C-INV will check which tk entity is affected by the whistleblower report (country/entity) and will

register the respective company number in BKMS. In addition, CO/L&C-INV will check if the System Manager or any member of the Board of Directors/Management of the respective tk entity is affected by the allegations of the whistleblower report or is in a close relationship with a person concerned in the report.

After the preliminary check, the System Manager will be notified by CO/L&C-INV of the receipt and content of the whistleblower report, unless the thyssenkrupp Materials Processing Europe Sp. z o.o. is affected by the allegations, in which case the System Manager will not be included to ensure impartiality.

b) directly by the [System Manager]

Every whistleblower report submitted in a face-to-face meeting will be received by the System Manager and forwarded to CO/L&C-INV immediately to allow CO/L&C-INV document the whistleblower report in BKMS and then carry out the preliminary check as described under 2.a). thyssenkrupp Materials Processing Europe Sp. z o.o. will keep a register of reports received by the System Manager, in accordance with Article 29 of the Whistleblowing Act, similarly as in 2.a) above.

3. Handling of the whistleblower report

The System Manager will set up a meeting with CO/L&C-INV and CO/AUD to determine the scope of the whistleblower report including the following topics/areas:

(i) Core Compliance Topics/Internal Auditing Topics

(ii) Complementary Areas

(iii) Common case (combination of Core Compliance Topics, Internal Auditing Topics and Complementary Areas)

(iv) Case outside the scope of (i)-(iii) (e.g. human rights violations between individuals)

Corresponding to the determined scope of the whistleblower report, the investigation will then be conducted as follows:

a) Related to Core Compliance Topics / Internal Auditing Topics / Complementary Areas

Within seven days, CO/L&C-INV must:

- Inform the whistleblower that the System Manager will lead the investigation supported by CO/L&C-INV and/or CO/AUD where the System Manager needs assistance of additional human resources.
- The CO/L&C-INV leads the communication with the whistleblower on behalf of the System Manager in cases where the whistleblower communicates via BKMS.
- Depending on the nature of the allegations, CO/L&C-INV will decide whether a cooperation with an external law firm/consultant is required (“Subcontractor”).

b) In cases outside scope (i)-(iii) that fall under other tk procedures

Within seven days, CO/L&C-INV must:

- Identify and assign the case to a competent corporate function;
- Inform the whistleblower that the report will be handled by the competent corporate function.

c) In cases where the report concerns other tk company or there is conflict of interests

Within seven days, CO/L&C-INV must inform the whistleblower that for those reasons the report will be handled by CO/L&C-INV;

d) In cases where the report does not concern any tk company or does not fall under tk procedures

Within seven days, CO/L&C-INV must inform the whistleblower that for those reasons the report will not be further investigated.

4. Investigation

If the reported allegations involve Core Compliance Topics / Internal Auditing Topics / Complimentary Areas, the System Manager is authorized to carry out an internal investigation subject to results of the Preliminary check.

If the System Manager requires assistance of additional resources, whether from CO/L&C-INV or CO/AUD or external subcontractors, the System Manager will oversee all work streams. The System Manager may access any material of the investigation at the request, get updates about progress and outcomes, and be consulted as per what further steps could be taken.

Each time such assistance is needed, the System Manager will issue a separate and direct request for such assistance. The scope of such assistance will be each time agreed by the Parties pursuant to the Internal Service Agreement or to other agreements executed with external subcontractors.

5. Reporting & information disclosure

Corresponding to the determined scope of the whistleblower report, the reporting of the investigation's closure and results will be conducted as follows:

a) If Core Compliance Topics/Internal Auditing Topics are involved:

- The System Manager and/or CO/L&C-INV and/or CO/AUD will report in writing about the investigation results and closure of the case to the Board of Directors/Management of the respective thyssenkrupp Materials Processing Europe Sp. z o.o.;
- CO/L&C-INV will inform the Compliance Executive and the Compliance Officer of the respective Business Segment and other relevant stakeholders in cases involving Core Compliance Topics;
- CO/AUD will inform relevant stakeholders in cases involving relevant Internal Auditing Topics;
- CO/L&C-INV will provide feedback to the whistleblower, as to how the whistleblower report has been handled or is being handled, within three months from the date of the acknowledgement of receipt or, in the absence of such notice, within three months from the expiry of the period of seven days from the submission of the whistleblower report. If the time needed for the investigation should be longer, at most every three months, a reply should be provided to the whistleblower, explaining the circumstances that require the delay.

b) If only Complementary Areas are involved:

- The System Manager will report in writing about the investigation results and closure to CO/L&C-INV and the Board of Directors/Management of thyssenkrupp Materials Processing Europe Sp. z o.o.;

- The System Manager will provide feedback to the whistleblower, as to how the whistleblower report has been handled or is being handled, within three months from the date of the acknowledgement of receipt or, in the absence of such notice, within three months from the expiry of the period of seven days from the submission of the whistleblower report. If the time needed for the investigation should be longer, at most every three months, a reply should be provided to the whistleblower, explaining the circumstances that require the delay.

6. Measures

If a compliance violation is identified, the **System Manager in cooperation with CO/L&C-INV and/or CO/AUD** will propose to the Board of Directors/Management of thyssenkrupp Materials Processing Europe Sp. z o.o. adequate measures, which decides about the specific measures.

If the investigation delivers sufficient reasons suspecting criminal offence(s) pursuant to the Polish Criminal Code, the **System Manager in alignment with CO/L&C-INV** will then recommend to inform the responsible authorities, e.g. Public Prosecutors Office, provided that it does not conflict with thyssenkrupp Materials Processing Europe Sp. z o.o.'s right to non- self-incrimination/defense or other relevant provisions.