

Responsible Steel™ Certified Site



C611299

Presented to

thyssenkrupp Materials Processing Europe

SITE NAME AND ADDRESS

thyssenkrupp Materials Processing Europe S.L.
Service Center: El Puig Carretera al Mar, s/n, 46540, El
Puig, Valencia, Spain.

CLIENT NAME AND ADDRESS

thyssenkrupp Materials Processing Europe S.L.
Sales office: Ramón Amadeu 2 Street, 08205, Sabadell,
Barcelona, Spain

Version of the ResponsibleSteel Standard and Assurance Manual that the site was audited against

ResponsibleSteel Standard Version 1.1 (effective from 23 June 2021)
ResponsibleSteel Assurance Manual Version 1.0 (effective from 29 December 2019)

ISSUE DATE

15th May 2023

EXPIRY DATE

14th May 2026

NEXT SCHEDULED AUDIT

November 2024

CERTIFIED SINCE

15th May 2023

CERTIFICATION SCOPE

Longitudinal and cross cutting of forming steel, with or without overlaying, in all types of finishing. thyssenkrupp Materials Processing Europe SL does not manufacture crude steel.

Any facilities and associated activities that are directly related to steel making or processing, that are on-site or near the site and that have not been included in the certification scope or audit scope

None

CERTIFICATION BODY

DNV Business Assurance Services UK Limited
4th Floor, Vivo Building, 30 Stamford Street,
London. SE19LQ



AUTHORISED CERTIFICATION BODY SIGNATURE

A handwritten signature in black ink that reads 'Laura Dombi'.

Laura Dombi, Principal Consultant

ResponsibleSteel™, 755 Hunter Street,
Newcastle West NSW 2303, Australia

Validity of this certificate is subject to continued conformity with the applicable ResponsibleSteel Standard and can be verified at www.responsiblesteel.org

This certificate does not constitute evidence that a particular product supplied by the certificate holder is ResponsibleSteel certified. Products offered, shipped or sold by the certificate holder can only be considered covered by the scope of this certificate when the required ResponsibleSteel claim is clearly stated on sales and delivery documents.



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Annex

thyssenkrupp Materials Processing Europe

SITES AND FACILITIES COVERED BY THE CERTIFICATE

thyssenkrupp Materials Processing Europe S.L.
Service Center: El Puig Carretera al Mar, s/n, 46540, El Puig, Valencia, Spain.
Sales office: Ramón Amadeu 2 Street, 08205, Sabadell, Barcelona, Spain

SUPPORT FUNCTIONS THAT CONTRIBUTED TO THE AUDIT

None

ResponsibleSteel™, 755 Hunter Street,
Newcastle West NSW 2303, Australia

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PUBLIC SUMMARY AUDIT REPORT

This is a concise public summary of the audit report for thyssenkrupp Materials Processing Europe S.L.. The full version of the audit report is in the possession of the member company and the audited site.

Audit overview

Member Name	thyssenkrupp Materials Processing
Audited entity name	thyssenkrupp Materials Processing Europe S.L..
Number of sites Names & location	<p>Service Center: El Puig Carretera al Mar, s/n, 46540, El Puig, Valencia, Spain.</p> <p>https://www.thyssenkrupp-materials-processing-europe.es/en/locations/spain/el-puig</p> <p>2. Sales office: Ramón Amadeu 2 Street, 08205, Sabadell, Barcelona, Spain.</p>
Certification scope	<p>thyssenkrupp Materials Processing Europe S.L.- El Puig:</p> <p>Activity: Longitudinal and cross cutting of forming steel, with or without overlaying, in all types of finishing. thyssenkrupp Materials Processing Europe SL does not manufacture crude steel.</p> <p>Facilities: 39,000m2. Inbound storage; 5 lines of which 1 is currently stopped since 2 years, 4 lines 3 splitting, and 1 blanking (line 1); outbound for customers storage; maintenance; employee facilities. Laboratory. No other facilities – no treatment plants. No gas except 1 forklift LPG and 2 others are electric. Waste Area: wood, plastic, office paper, hazardous waste; oily rags, oils, lubricating (gets reused for tractors in Orange fields). Photovoltaic plant Phase 1 installed on both roofs of facility; Phase 2 including 12 EV chargers over 2 sites operations car parking and main offices car parking.</p> <p>thyssenkrupp Materials Processing Europe S.L.- Sabadell: Sales office.</p>
Standard version audited against	ResponsibleSteel Standard V1-1
Audit type and outcome	Initial certification
Certification body	DNV Business Assurance Services UK Limited, 4 th floor, Vivo Building, 30 Stamford Street, London SE1 9LQ, United Kingdom
Audit Dates	<p>Stage 1: 4.10.2022 to 5.10.2022, 2 days</p> <p>Stage 2: 7.11.2022 to 11.11.2022, 5 days</p>
Number of auditors and audit days	<p>Lead auditor: Marcelino Manteca Perez</p> <p>Stage 1: 2 days</p> <p>Stage 2: 5 days</p>

Lead auditor declaration	<p>The findings in this report are based on an objective evaluation of evidence, derived from documents, first-hand observations at the sites and interviews with site staff, workers and stakeholders, as conducted during stage 1 and stage 2 audit activities. The audit team members were deemed to have no conflicts of interest with the sites. The audit team members were professional, ethical, objective and truthful in their conduct of audit activities. The information in this report is accurate according to the best knowledge of the auditors who contributed to the report.</p> <p>It should be noted that audits are snapshots that rely on sampling. Sampling of interview partners, of documentation and records, of observed operations and activities. The auditors can therefore not exclude the possibility that there are non-conformities in addition to the ones identified during the audit activities.</p>
Next audit type and date	Surveillance audit, audit will take place 12 to 18 months after the issuance of the certificate (expected between March and November 2024).

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Introduction

About ResponsibleSteel

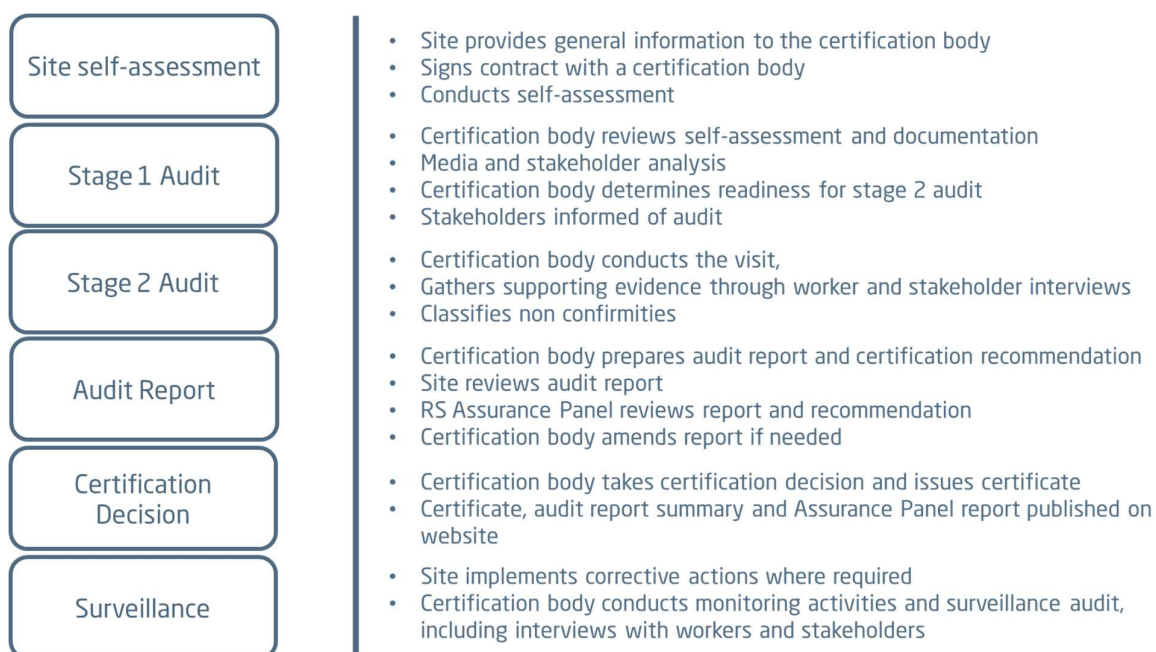
Our mission is to achieve net zero carbon emissions for the steel sector, and to enhance the responsible sourcing, production, use and recycling of steel.

We are a not-for-profit multi-stakeholder organisation founded to bring together business, civil society and downstream users of steel, to provide a global standard and certification initiative for steel. We have built a consensus on what sustainability looks like for steel – including the impacts of mining, steel production, the scrap metal supply chain, greenhouse gas emissions, water use, workers’ rights, communities and biodiversity. We are the first global scheme for responsibly sourced and produced steel.

Our Members include steel makers, mining companies, automotive and construction companies as well as civil society organisations focused on labour rights, biodiversity, climate change and many other important issues.

Overview of the certification process

Certification against the ResponsibleSteel Standard is voluntary and follows the process below:



Sites can apply to be assessed against the ResponsibleSteel Standard on a voluntary basis. Conformity with the Standard is verified by independent certification bodies and auditors. They study documentation provided by the site, review relevant media and scientific publications on the site, visit the site to see operations first-hand, and interview site management, process owners, shopfloor workers and external stakeholders such as authorities, community and civil society representatives. The assessment is summarised in an audit report that is reviewed by an independent Assurance Panel. Only if that Panel is satisfied with the quality of the audit and the resulting report, can a site with a positive certification recommendation be certified. A ResponsibleSteel certificate is valid for three years and certified sites have to pass a surveillance audit after 18 months and subsequent re-certification audits to remain certified. The rules and processes for ensuring compliance with the Standard are laid out in the [Assurance Manual](#) and have been developed in line with the Assurance Code of Good Practice set by the ISEAL Alliance.

ResponsibleSteel provides an Issues Resolution System that any stakeholder may use to log a complaint about any aspect of the ResponsibleSteel programme. The [Issues Resolution System](#) can be accessed via the ResponsibleSteel website.

More information on ResponsibleSteel can be found on <https://www.responsiblesteel.org/>.

Site information

Country and town	Spain, Valencia
Activities and products	<p>The plant has 5 production lines, of which 3 are slitting lines and 2 are cross cutting lines. The bays are equipped with overhead cranes with sufficient capacity to move the material to be handled, cranes from 5 to 32 Tns, 5 Tns forklifts and all the auxiliary services, such as coil grippers, packaging machine and transfer carts.</p> <p>The range of steels covered by its production processes are: hot rolled pickled, cold rolled, galvanized, aluminized, electrogalvanized and pre-lacquered, in all ranges of surface finishes, coatings and internal characteristics with limitation of up to a breaking load of 500 N/mm². Dimensionally the processed products range from 0.23 to 3.0 mm thickness; from 15 to 1650 mm width in strips, and from 200 to 4000 mm length in sheets. The maximum weight of the palletized bundles of sheets and strips is up to 5,000 kg and the maximum weight of coils up to 25,000 kg.</p>
Year site opened	1989
Major extensions and / or refurbishments and year(s) when these occurred	Founded in 1989 as a joint venture, thyssenkrupp Materials Processing Europe S.L.-El Puig Steel Service Center has belonged to today's thyssenkrupp Materials Processing Europe since July 2016.
Annual production	120,000 tonnes
Number of employees and contractors	77 employees. 0 contractors.
Carbon reduction target	<p>By 2050 at the latest, and much earlier in some companies and countries, thyssenkrupp is striving to achieve climate neutrality. This ambition includes direct emissions (Scope 1), indirect emissions from purchased energy (Scope 2) and indirect emissions from our value chain (Scope 3).</p> <p>thyssenkrupp has set targets for 2030: it wants to reduce the sum of its direct emissions (Scope 1) and its emissions from purchased energy (Scope 2) by 30% compared to 2018. In addition, it wants to reduce indirect emissions from its value chain by 16%.</p> <p>The Science Based Targets initiative has assessed thyssenkrupp's targets based on the latest climate science and officially confirmed that they are in line with the goals of the 2015 Paris Agreement. For more detail, please see: Climate strategy and targets (thyssenkrupp.com)</p>
Further environmental and social information	Corporate: https://www.thyssenkrupp.com/en/company/sustainability/sustainability-overview.html

	<p>- thyssenkrupp Materials Processing Europe S.L.: https://www.thyssenkrupp-materials-processing-europe.es/en/locations/spain/el-puig (Sustainable newsletter 1)</p>
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Stakeholder engagement

Stakeholder engagement is an integral part of a ResponsibleSteel audit and ensures a rich and balanced collection of information and evidence. The auditors followed the methodology outlined in the [Guidance on Stakeholder Engagement](#) provided by ResponsibleSteel as well as the [Introduction to ResponsibleSteel for stakeholders](#).

thyssenkrupp Materials Processing Europe SL has identified the relevant stakeholders and their representatives in their areas of influence. All stakeholders were informed 3-4 weeks in advance of the visit and given the opportunity to participate in the audit process. Stakeholders were contacted by email on 2 occasions to encourage them to respond or provide input. Subsequently, for those stakeholders who expressed a desire for direct contact, contact was facilitated through TEAMS meetings, phone calls or face-to-face meetings. In total, 21 stakeholders have been contacted by email and 14 direct contacts have been made through interviews, by telephone, videoconference or face-to-face. The initial number of stakeholders was higher, but they have declined to participate in the audit process. The stakeholders contacted and/or interviewed belong to different spheres of participation, including, in order of highest to lowest number of interviews conducted, customers, suppliers, training entities, representatives of the municipality and authorities where the plant is located.

External stakeholders who were interviewed:

- Mayoress of El Puig

Councillor for the environment of El Puig

- Suppliers (human resources consultancy, logistics, raw materials, mechanical maintenance, crane maintenance, tax and legal consultancy, gardening and forestry services, occupational risk prevention consultancy)

- Clients

NGOs - (Non-governmental organisations, water and biodiversity).

- Schools and vocational training centres.

thyssenkrupp Materials Processing Europe SL has made a stakeholder proposal, which has been reviewed by the auditor. Other companies, suppliers and customers are included as Stakeholders because they have an interest in the operational activities of thyssenkrupp Materials Processing Europe SL or share interests in the area of influence, such as legal compliance, supply chain co-operation, business forums, shared community projects, etc.

External stakeholders' perceptions of the centres and the way they manage their activities were mostly positive. Engagement and collaboration with the sites appear to be based on mutual understanding and respect. Stakeholders give a positive assessment, especially with regard to dual training, the protection of biodiversity and the orientation towards customer and business needs. Stakeholders consider the stakeholder identification and complaint handling process to be effective. All are very positive about the creation of jobs and opportunities for the community.

Employees constitute an important internal stakeholder group, as they are directly affected by the activities of the sites. In addition to the staff who participated in the audit, a total of 12 interviews were conducted with El Puig employees. Some 5 interviews were conducted individually and 7 in groups. Four of the interviews were conducted with women and seven with men. All 12 interviews were conducted with personnel employed by thyssenkrupp Materials Processing Europe SL and 0 with personnel from subcontractors or recruitment agencies as they were not available. 3 of the 12 interviews were conducted with employee representatives. Interviews were conducted with people from different areas, such as CEO, Workers' Committee, Finance, IT, Procurement, Sales, Production and Maintenance. Interviews were conducted with people at different levels of responsibility, from CEO to departmental managers, middle management and rank and file staff. Individual and group interviews were conducted following the sampling grid of the Responsible Steel Assurance manual.

The interviews showed that the plant effectively engages workers on health and safety issues and provides the necessary competence to perform the work safely. Labour rights are well respected in the plants, including commitments to equality and non-discrimination. In interviews with workers, they positively assessed health and safety conditions, flexible working hours and confirmed compliance with the working conditions agreed in the collective bargaining agreement. Also, the policies to maintain employment and health protection for workers and their families during the covid pandemic period are positively highlighted. Some employees express concern about the current economic context, due to the general uncertainty in the country. They confirm the transparency and internal communication of the results, objectives and plans for the sites, which gives them peace of mind and they do not require additional information in this regard.

Summary of Audit Findings

Conform	Conformity, the requirement is fulfilled.
Opportunity for Improvement (OFI)	The respective requirement or criterion has been implemented, but effectiveness or robustness might be increased, or it is a situation that could lead to a future non-conformity if not addressed.

Minor non-conformity (NC)	Isolated, unusual or non-systemic lapse. Or a lapse with limited temporal and organisational impacts. A non-conformity that does not result in a fundamental failure to achieve the objective of the relevant requirement or related criterion. Sites can become certified with minor non-conformities, but they must have addressed them by the time of their next audit.
Major non-conformity (NC)	A non-conformity that, either alone or in combination with further non-conformities, results in or is likely to result in a fundamental failure to achieve the objective of the relevant requirement or related criterion. For example, non-conformities that continue over a long period of time, are systemic, affect a wide range of the site's production or of the site's facilities. Sites with major non-conformities cannot be certified.
Exclusion	The requirement is either not applicable : excluded from the audit since it is not applicable to the sites; or not rated : the requirement is very closely linked to another requirement where a non-conformity (NC) or opportunity for improvement (OFI) has already been raised. Sometimes, when requirements are linked to one and the same subject-matter, it is appropriate to count NCs or OFIs only once to avoid repetition.

The performance of thyssenkrupp in relation to the Principles and Criteria of the ResponsibleSteel Standard is summarised in the table below.

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Principle 1. Corporate Leadership					
Criterion 1.1: Corporate Values and Commitments (6)	6	0	0	0	0
Criterion 1.2: Leadership and Accountability (5)	5	0	0	0	0
Principle 2. Social, Environmental and Governance Management Systems					
Criterion 2.1: Management System (6)	6	0	0	0	0
Criterion 2.2: Responsible Sourcing (6)	2	3	#1	0	0
Criterion 2.3: Legal compliance and signatory obligations (6)	6	0	0	0	0
Criterion 2.4: Anti-Corruption and Transparency (8)	6	1	0	0	1
Criterion 2.5: Competence and awareness (5)	5	0	0	0	0
Principle 3. Occupational Health and Safety					
Criterion 3.1: OH&S policy (6)	6	0	0	0	0

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Criterion 3.2: Health and Safety (OH&S) management system (10)	10	0	0	0	0
Criterion 3.3: Leadership and worker engagement on OH&S (10)	10	0	0	0	0
Criterion 3.4: Support and compensation for work-related injuries or illness (8)	7	0	0	0	1
Criterion 3.5: Safe and healthy workplaces (5)	4	0	0	0	1
Criterion 3.6: OH&S performance (2)	2	0	0	0	0
Criterion 3.7: Emergency preparedness and response (6)	6	0	0	0	0
Principle 4. Labour Rights					
Criterion 4.1: Child and juvenile labour (9)	4	0	0	0	5
Criterion 4.2: Forced or compulsory labour (7)	4	0	0	0	3
Criterion 4.3: Non-discrimination (9)	7	2	0	0	0
Criterion 4.4: Association & collective bargaining (12)	10	1	0	0	1
Criterion 4.5: Disciplinary practices (5)	3	0	0	0	2
Criterion 4.6: Hearing and addressing worker concerns (5)	5	0	0	0	0
Criterion 4.7: Communication of terms of employment (5)	5	0	0	0	0
Criterion 4.8: Remuneration (11)	7	0	0	0	4
Criterion 4.9: Working time (7)	7	0	0	0	0
Criterion 4.10: Worker well-being (2)	2	0	0	0	0
Principle 5. Human Rights					
Criterion 5.1: Human rights due diligence (5)	5	0	0	0	0
Criterion 5.2: Security practice (9)	1	0	0	0	8
Criterion 5.3: Conflict-affected and high-risk areas (5)	0	0	0	0	5
Principle 6. Stakeholder Engagement and Communication					
Criterion 6.1: Stakeholder engagement (10)	9	1	0	0	0
Criterion 6.2: Grievances and remediation of adverse impacts (12)	8	0	#2	0	3
Criterion 6.3: Communicating to the public (7)	7	0	0	0	0
Principle 7. Local Communities					

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Criterion 7.1: Commitment to local communities (8)	6	2	0	0	0
Criterion 7.2: Free, Prior & Informed Consent (3)	0	0	0	0	3
Criterion 7.3: Cultural heritage (7)	0	0	0	0	7
Criterion 7.4: Displacement and Resettlement (9)	0	0	0	0	9
Principle 8. Climate Change and Greenhouse Gas Emissions					
Criterion 8.1: Corporate commitment to achieve the goals of the Paris Agreement (8)	8	0	0	0	0
Criterion 8.2: Corporate Climate-Related Financial Disclosure (2)	2	0	0	0	0
Criterion 8.3: Site-level GHG emissions measurement and intensity calculation (3)	2	0	0	0	1
Criterion 8.4: Site-level GHG reduction targets and planning (11)	11	0	0	0	0
Criterion 8.5: Site-level GHG or CO2 emissions reporting and disclosure (8)	4	0	#3	0	3
Principle 9. Noise, Emissions, Effluents and Waste					
Criterion 9.1: Noise and vibration (7)	7	0	0	0	0
Criterion 9.2: Emissions to air (8)	8	0	0	0	0
Criterion 9.3: Spills and leakage (9)	9	0	0	0	0
Criterion 9.4: Waste, by-product and production residue management (11)	11	0	0	0	0
Principle 10. Water Stewardship					
Criterion 10.1 Water-related context (7)	5	1	#4	0	0
Criterion 10.2 Water balance and emissions (8)	7	0	0	0	1
Criterion 10.3 Water-related adverse impact (6)	6	0	0	0	0
Criterion 10.4 Managing water issues (8)	7	0	#5	0	0
Principle 11. Biodiversity					
Criterion 11.1: Biodiversity commitment and management (25)	15	1	0	0	9
Principle 12. Decommissioning and closure					

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Criterion 12.1: Decommissioning and closure (13)	0	0	0	0	13
	Conform	OFI	Minor NC	Major NC	Exclusion
Total (370)*	273	12	5	0	80

* Note that the Total in the table does not correspond to the sum of Conform, OFI, Minor NC, Major NC and Exclusion due to the way that requirements and conformity classifications are counted.

Strengths

Applicable strengths have been identified. The main strengths identified by the auditors are summarised below:

1.1.2. Training on the code of conduct and corporate governance processes is conducted on a regular basis and for all persons. Deployment of policies and code of conduct to customers, suppliers and sub-contractors. An on-boarding manual with sustainability information, code of conduct and compliance programme has been developed and deployed.

1.2.5. Leadership of the management team for the alignment of the organization in the promotion and implementation of RS requirements.

2.1.2. Management systems consolidated with a culture of safety, environmental protection and continuous improvement.

2.1.2.a. There is a compliance process adapted to the organisation that analyses and assesses risks. No high or medium risks to manage have been identified and the audit confirms this. ATRADIUS risk insurance as a process for identifying and managing risks in the supply chain.

2.2.2. Monitoring of supplier certifications and declarations of compliance with policies and codes of conduct.

2.3.1.a Commitment to compliance with legislation, backed by organisational processes and expert advice, reaching performance levels above those required by the legislation.

2.4.3. Development and deployment of a gift policy with an FAQ guide to reinforce its use and understanding.

2.5.1. Job roles and profiles have been clearly defined, analysing and managing the necessary training actions to reinforce people's Competence.

3.2.2.b. Health and safety management system with specific and targeted H&S risk assessments aimed at providing operational and practical information. No significant health and safety risks, including psychosocial risks, have been identified.

3.2.2.c. Specific programs to reduce health and safety incidents and accidents, such as Safety and walk, 6s+, SFM talks.

3.2.2.d. Suggestion campaigns to identify improvements, reduce risks and encourage employee engagement and involvement.

3.2.2.f. It is evident that there have been no serious accidents for many years.

3.6.1. Dissemination of information on health and safety objectives, indicators, standards and procedures to employees through information boards and daily meetings. It is evident that there have been no serious accidents for many years.

3.7.4. Regular HSE (Health and Safety and Environment) training for all persons, including new employees, contractors and recruitment agency employees.

4.9.4. Employees value positively the improvements made to flexible working hours.

5.1.2. A human rights risk analysis has been carried out, showing low risk in operations.

6.1.4. a. Stakeholders have a positive assessment, especially with regard to dual training, the protection of biodiversity and the orientation towards the needs of customers and suppliers.

6.1.4.d., 6.3.3.a. Communications with stakeholders on results and actions carried out in sustainability are developed through LinkedIn and newsletters.

7.1.2.a. Social action project in coordination with FEDA (German dual vocational training school in Spain) to support early childhood education in Kenya. The community values the relationship with thyssenkrupp Materials Processing Europe S.L. positively. The site has established strong relationships with the local municipality.

8.1.5. Performance achieved in the reduction of CO2 emissions from 2017 to 2021, reaching a reduction of 25.6%. The photovoltaic installation contributes to this achievement and improves the results in 2022.

8.3.1. Analysis of CO2 emissions including direct emissions, indirect emissions and those related to logistics in the supply of raw materials.

9.1.2. Operational control and continuous noise monitoring with levels that improve on regulatory requirements.9.4.1.c. Development of a circular economy initiative for the recovery of customer-supplied wooden pallets.

9.4.6. Operational control and continuous monitoring of waste management.

10.2.3.e. Operational processes with low risk of water emissions and discharges.

10.4.1. Improved irrigation system that reduces water consumption by 40%.

11.1.8. Reforestation project coordinated with the municipality for the conservation of native species of plants and trees as well as the conservation of historical heritage.

Areas for improvement

Minor non-conformities

During the audit, a few areas were identified that require the attention of the organisation. As a consequence, 5 minor non-conformities against requirements of the ResponsibleSteel Standard were

raised. The sites are required to effectively address the non-conformities before the surveillance audit. The non-conformities findings are related to:

1-There is no evidence of information on suppliers' performance and compliance with policies and codes of conduct when they are not certified in ISO systems (2.2.2).

Information is available on suppliers' acceptance of the code of conduct and there are also key performance indicators to assess suppliers on their alignment with the responsible sourcing commitment. This information is based on suppliers' existing ISO certifications, but where a supplier does not have any ISO certification it is not clear what the evaluation system is for assessing the supplier's compliance with the responsible sourcing policy. Evidence of non-compliance: suppliers assessed in 2021 without ISO certificates.

2-A documented grievance mechanism is in place but to date the audit has not been made accessible to all stakeholders (6.2.1.a).

A complaints process exists, but it has not been published to make it accessible and understandable to all stakeholders. There is evidence of stakeholder contacts that facilitate the channel for collecting complaints or suggestions. In addition, there is a whistleblowing hotline to receive complaints. However, the existing complaints process has not been made public in a way that is accessible and understandable to local stakeholders.

Evidence of non-compliance: The complaints process has not been made public and accessible to local Stakeholders, it is available in English and German on the corporate website.

3-The method of calculating emissions from the supply of materials has not been publicly communicated (8.5.1.h).

The results, targets and plans for GHG emission reductions are published, however the basis for measuring the emissions intensity associated with raw materials imported to the site from outside its boundaries is not detailed.

Evidence of non-compliance: The methodologies for calculating GHG emissions have been defined and published at corporate level and are awaiting confirmation of their implementation and validity at the El Puig plant before being made public.

4-According to the site's water risk assessment, water consumption is not a material issue for thyssenkrupp Materials Processing Europe SL, as it is located in a low/medium water risk area according to the Aqueduct tool: <https://www.wri.org/aqueduct/tools>. (10.1.3.a)

Nonetheless, the site has not assessed its potential and actual impacts in the water catchment area, and impacts of potential water shortages in the area of influence. The site has not provided objective evidence of stakeholder engagement with relevant affected organisations to identify and understand current and potential future uses of water and shared water challenges of the catchment area. This should take into account climate risk modelling and analysis. Evidence of non-compliance: SWOT, water risk assessment.

5-The site's water stewardship plan is not publicly available as required by ResponsibleSteel Standard criterion (10.4.2.e).

The site has involved relevant stakeholder organisations in the development of the plan, such as representatives of the town council, El Puig, and other members of the community such as businesses in the industrial area. In turn, the site has set targets for 2022 of a maximum water consumption of 18 m3/Tn. Evidence of non-compliance: thyssenkrupp Materials Processing Europe S.L. sustainability newsletter.

Opportunities for improvement:

Apart from the 5 minor non-conformities, thyssenkrupp Materials Processing Europe S.L. complies with all requirements of the ResponsibleSteel standard. However, the auditor has identified 12 requirements that the site can improve which are included in the main body of this Report. These are recommendations to thyssenkrupp Materials Processing Europe S.L. rather than non-conformities and can be found in the tables below.

Exclusions

Exclusions

- 2.4.4. Transparency International Corruption Perceptions Index 2021 for Spain is low risk.
- 3.4.2. In Spain compensation for work-related injury, illness or death is provided through a government scheme. and is set out in the collective agreement published in the official gazette of Valencia authorities.
- 3.5.3. The requirement is not applicable since there is no on-site housing for workers.
- 4.1.3. There is no risk of child labour being recruited or tolerated.
- 4.1.5. There are not juveniles working at thyssenkrupp Materials Processing Europe S.L.
- 4.2.3. There is no risk of forced or compulsory labour at the sites.
- 4.4.2. Spanish law does not restrict workers' organisations.
- 4.5.3. The risk analysis conducted in conjunction with the findings of the interviews and monitoring committees determines that there is no risk of sites causing or tolerating undignified disciplinary practices.
- 4.8.5. There are no on-site shops.
- 4.8.6. Accommodation is not provided by the sites.
- 4.8.7. National legislation establishes a minimum living-wage. since 2018, the mandatory minimum wage in Spain has risen from €735.9 to €1000 in 2022, in 14 payments, which means in 12 payments a minimum wage of €1166.7. Spain is at a similar level to other European countries in terms of the ratio of minimum wage to cost of living. There was no request from worker's representatives for living wage.
- 5.2.2. and 5.2.3. Based on the site visits and interviews with stakeholders and employees, it is evident that thyssenkrupp Materials Processing Europe S.L. does not have security personnel at its facilities in El Puig or Sabadell.

5.3.1. and 5.3.2. thyssenkrupp Materials Processing Europe S.L. operates in Spain, in Valencia and Sabadell. Spain is not considered a high conflict risk area.

6.2.4 thyssenkrupp Materials Processing Europe S.L. provides evidence that no concerns have been raised that it has caused or contributed to adverse human rights impacts.

6.2.5. thyssenkrupp Materials Processing Europe S.L. provides evidence that no concerns have been raised that the site has caused or contributed to adverse impacts on human rights, community health or safety, and therefore no remediation has been necessary.

7.2.1., 7.2.2. and 7.2.3. There are no indigenous peoples in the area of influence of the sites.

7.3.1., 7.3.2., 7.3.3., 7.3.4., 7.3.5. There are no sites or cultural heritage values in the area of influence of the sites. thyssenkrupp Materials Processing Europe S.L. has carried out an analysis in its biodiversity plan to determine that there is no cultural heritage, consulting sources from local authorities and interested bodies. The non-existence of cultural heritage is confirmed in the stakeholder interviews and the visit to the El Puig site.

7.4.1., 7.4.2., 7.4.3., 7.4.4., 7.4.5., 7.4.6., 7.4.7. No displacement or resettlement of communities caused by the sites has taken place nor is planned.

8.3.3. thyssenkrupp Materials Processing Europe SL does not manufacture crude steel.

8.5.1.b. thyssenkrupp Materials Processing Europe SL has no GHG emissions (CO₂ e) from heat and steam imported to the site from outside the site boundary.

8.5.1.e. thyssenkrupp Materials Processing Europe SL has no CO₂ or GHG emissions (CO₂ e) that are considered "credit emissions" for its sites.

8.5.1. g thyssenkrupp Materials Processing Europe SL does not produce crude steel.

10.2.4. In Spain and in the area of influence of thyssenkrupp Materials Processing Europe SL there are specific applicable regulatory standards for water quality.

11.1.2.c There are no indigenous peoples in the area of influence of the sites.

11.1.3.c and 11.1.4 thyssenkrupp Materials Processing Europe S.L. does not convert or degrade any natural or critical habitats. thyssenkrupp Materials Processing Europe S.L. has carried out a biodiversity plan that analyses the situation of the industrial facilities in relation to biodiversity, which concludes that no natural or critical habitats are affected. Official sources of information and stakeholders confirm this statement.

11.1.6. There are no World Heritage sites, Ramsar sites or officially protected areas in, around or adjacent to the area of activity, thyssenkrupp Materials Processing Europe S.L. The nearest protected area is outside the area of influence and there is no possibility of disturbance from operations.

11.1.9.b) and 11.1.9.c) thyssenkrupp Materials Processing Europe S.L. has defined and implemented a biodiversity plan that analyses the environment of the sites in relation to the protection figures, assessing the protected areas and evaluating the risks and impacts on biodiversity, concluding that there are no risks of adverse impacts, no residual impacts and actions that protect biodiversity.

11.1.11. thyssenkrupp Materials Processing Europe S.L. has not been subject to controversy in relation to biodiversity. We have interviewed the environmental area, workers and stakeholders (including

environmental authorities and community members) and they confirm that thyssenkrupp Materials Processing Europe S.L. has not been subject to controversy in relation to biodiversity.

12. 1. No site decommissioning or closure have been announced within the scope of thyssenkrupp Materials Processing Europe S.L.

Assurance Panel Declaration

In line with the ResponsibleSteel Assurance Manual, three members of the Assurance Panel reviewed the full audit report for thyssenkrupp Materials Processing Europe S.L., including the auditors' findings for each individual requirement of the ResponsibleSteel Standard. Subsequently, the Assurance Panel members met online to discuss individual findings and to align their views on the audit report. We sought clarification and asked for reconsideration of conformity classifications where the auditors' conclusions were not sufficiently substantiated. Following review of the changes that were made by the auditors, we support the certification recommendation for thyssenkrupp Materials Processing Europe S.L., Spain.

The Assurance Panel's conclusions on the final audit report are as follows:

- The audit report contains sufficient detail to support an informed certification decision
- The supporting evidence and rationales given in the audit report support the auditors' conformity classifications
- The certification recommendation based on the audit report is conclusive

This statement has been approved by the three members of the Assurance Panel who reviewed the audit report on 27 March 2023.

More information on the audit process and the role of the Assurance Panel can be found in the

[ResponsibleSteel Assurance Manual](#).