

thyssenkrupp
whistleblowing rules of
procedure –
thyssenkrupp Materials
Processing Europe

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Introduction

At thyssenkrupp 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. Every indication of a potential misconduct are treated seriously and lead to an investigation following an objective and transparent process without any bias.

The legislative Decree No. 2/2023 of February 20, 2023 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 laws as well as criminal and serious or very serious administrative offenses under Spanish law.

The Decree which came into force on March 13, 2023 and allowed different transition periods for companies to comply based on the number of employees. Since December 1, 2023 also entities with between 50 and 250 would need to implement the according measures, especially the activation of a reporting channel and establishment of investigation procedures that guarantee, among others, the confidentiality of the report and the protection of the whistleblower against disclosing its identity and any retaliation resulting from the report.

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?

Violations of internal regulations and/or applicable laws, including violations of Código Penal, Código Ético, violations of human rights and environmental-related breaches of duty or risks as well as breaches of European law can be reported through a variety of reporting channels. 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 as the responsible for the internal whistleblowing system and procedure (“System Manager”). The System Manager safeguards that all requirements of Law 2/2023 regarding the operation of the reporting channel, the protection of the whistleblower and the conduction of the investigation are fulfilled, and establishes a joint criterion together with the CO/L&C-INV in order to conduct investigations. The System Manager entrusted with the management of the whistleblower system offers a guarantee of impartiality, is independent, is not bound by instructions and is sworn to secrecy. Incoming reports, that can also be submitted anonymously, are treated confidentially and whistleblowers are protected by all appropriate means against any disadvantages resulting from a report.

Whistleblowers may submit a report through various reporting channels described below. The System Manager will agree in cooperation with the CO/L&C-INV on adequate investigation procedures according to the scope of the whistleblower report and acquire adequate measures at the [company name] if necessary.

4. Which is the procedure?

The System Manager has regulated the management and processing of whistleblower reports received through the thyssenkrupp Materilas Processing Europe’s various reporting channels in the thyssenkrupp Materials Processing Europe’s internal whistleblowing procedure.

If the investigation delivers sufficient reasons suspecting criminal offence(s) acc. to the Spanish Criminal Code, the System Manager will then recommend to inform the responsible authorities, e.g. Public Prosecutors Office, provided that the given information does not conflict with the corporate’s right to non-self-incrimination/defense.

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.

For this purpose, thyssenkrupp Materials Processing Europe offers a number of internal whistleblowing channels which are set out below:

1. thyssenkrupp Electronic Whistleblowing System (BKMS)

The electronic Compliance Whistleblowing System can be directly access by this link: <https://www.bkms-system.net/thyssenkrupp-es>

Respectively the QR code below:



In addition to the possibility of a written report, the reporting can be submitted orally via voice intake.

In addition to the electronic Compliance Whistleblowing System, violations regarding the International Framework Agreement (thyssenkrupp internal HR violations) can also be reported to representatives on the International Committee and the Labor Relations department at thyssenkrupp AG under <https://www.bkms-system.net/frameworkagreement>

2. Telephone Hotline

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

Phone: +39 02 81480081 or +55 61 35507564

Access PIN: 4541

3. E-Mail

The whistleblower can submit a report by contacting [company name]'s System Manager directly via the following e-mail address: jose.villanueva-pascual@thyssenkrupp-materials.com

The whistleblower can also contact thyssenkrupp Materials Processing Europe's CCB via the following e-mail address: jose.villanueva-pascual@thyssenkrupp-materials.com

4. Postal address

The whistleblower can contact alternatively thyssenkrupp Headquarters 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: [Submitting a report \(thyssenkrupp.com\)](#)

5. Face-to-face meeting

If a face-to-face meeting is requested, it will be organized within 7 days. If the report is submitted orally, with prior consent of the whistleblower, the report is documented by the System Manager in a secure, durable and accessible format, or by a transcript of the conversation. The whistleblower may be given the opportunity to verify, rectify and confirm the minutes of the meeting by signing them.

6. External Reporting Channels

We encourage whistleblowers to use our internal reporting channels. Whistleblowers also have the option to submit their report to external reporting channels. The names and contact details of the external reporting channels can be found under the following link:

- Independent Authority for the Protection of Whistleblowers (A.A.I.)
- Public Prosecutor's Office
- European Public Prosecutor's Office, if the facts affect the financial interests of the European Union
- Law Enforcement Agencies
- Other competent bodies, such as the relevant regional authorities:
Valencian Anti-Fraud Agency
Calle Navellos 14, puerta 3,
46003 Valencia (España)
+34 962787450

Rights and Duties of a Whistleblower

1. Confidentiality

thyssenkrupp 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

thyssenkrupp 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, thyssenkrupp 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, thyssenkrupp 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 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.