

# Whistleblowing Rules of Procedure



thyssenkrupp  
nucera

# Introduction

At thyssenkrupp nucera integrity and compliance with the law and internal regulations, including our Code of Conduct, 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 any misconduct is being identified, clarified, and remedied at the earliest possible stage. Every indication of a potential misconduct will be treated seriously and will lead to an investigation following an objective and transparent process without any bias.

Violations of laws and internal regulations bear the risk of considerable damage to thyssenkrupp nucera, its Executive Board, every responsible executive at all levels as well as any involved employee. Besides large fines for thyssenkrupp nucera, which may even be attributed to and affect our shareholders, also acting individuals may be subject to severe consequences such as fines or as the case may be even imprisonment, as well as internal personal consequences. Furthermore, violations of the law regularly result in damage claims (e.g. by customers) and can even lead to the exclusion from public tenders (“blacklisting”).

Beyond that, all compliance-related conspicuities, actually also those that are only perceived as infringements of relevant rules but still trigger governmental investigations or the mere public awareness about it may lead to a substantial loss of reputation of thyssenkrupp nucera. In many cases, there is no fast and easy proof to the contrary and therefore economic damage (e.g. negative media coverage, loss of turnover) might already well occur during the oftentimes lengthy clarification process, even if the allegations turned out to be ultimately wrong. Accordingly, any possible misinterpretation of our business conduct should be avoided from the outset.

The Executive Board of thyssenkrupp nucera is legally obliged to investigate at their own initiative every suspicion of illegal or improper actions of which they are informed. Compliance violations and infringements of laws identified in this course have to be ceased immediately and sanctions have to be considered. Furthermore, the Executive Board is obliged to verify if civil claims for damages can be made against the offender.

To comply with their legal obligations, the Executive Board of thyssenkrupp nucera mandated the Function Legal & Compliance (“NCA-L&C”) to investigate all indications and allegations of possible compliance related misconduct. NCA-L&C attributes particular importance to avoid any semblance of any conflicts of interest and thus, if the case requires, will mandate external advisors to ensure the independence of such investigation. Besides that, information on violations outside the core compliance topics (anti-corruption, antitrust law, data protection, anti-money laundering and trade compliance) can be forwarded to the relevant departments or dealt with in cooperation with them, by ensuring the key principle of independence of investigations.

Different legal requirements regarding whistleblowing systems and whistleblower protection such as the Whistleblowing Directive (EU) 2019/1937 of the European Parliament and of the Council and its respective implementation laws, the Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) etc. are taken into consideration by presenting and explaining whistleblowing at thyssenkrupp nucera based on this document.

# Scope and process

## 1. What can be reported?

Whistleblowing at thyssenkrupp nucera is open for potential or actual violations of

- applicable laws including those relating to supply chain due diligence; and
- thyssenkrupp nucera's internal regulations, including the Code of Conduct

within thyssenkrupp nucera (hereinafter referred to as "misconduct").

Even indications or suspicions of misconduct can be reported and will be treated seriously.

## 2. Who can inform about misconduct?

All thyssenkrupp nucera employees, customers, suppliers, and other third parties (such as directly affected individuals, individuals with knowledge of misconduct of a direct/indirect supplier) have an opportunity to bring misconduct to our attention.

## 3. Which reporting channels can be used?

Misconduct can be reported via our Whistleblowing System which can be found here:

<https://thyssenkruppnucera.integrityline.app/>

or by scanning the QR code below:



Misconduct can further be reported via the following email address: [whistleblowing@thyssenkrupp-nucera.com](mailto:whistleblowing@thyssenkrupp-nucera.com), or by directly contacting a thyssenkrupp nucera Compliance Officer, regional thyssenkrupp nucera L&C colleague or local thyssenkrupp nucera Compliance Manager.

We encourage all whistleblowers to report misconduct directly to thyssenkrupp nucera via the channels above. However, there are also external whistleblowing channels, maintained by the respective responsible authorities. NCA-L&C can provide you with the necessary information on external reporting procedures.

Violations regarding the International Framework Agreement (thyssenkrupp internal HR violations) can be reported here: <https://www.bkms-system.net/frameworkagreement> or via [frameworkagreement@thyssenkrupp.com](mailto:frameworkagreement@thyssenkrupp.com)

## 4. Who is responsible for the Whistleblowing System?

Misconduct will be reported to NCA-L&C and handled by a thyssenkrupp nucera Compliance Officer.

The persons entrusted with the management of the Whistleblowing System guarantee impartiality, are independent, not bound by instructions and are obliged to confidentiality. However, depending on the circumstances, in order to avoid any semblance of any conflicts of interest, external attorneys-at-law might be hired to investigate the case to ensure the independence of such investigation. Whistleblowers who are in doubt about the independent character of an investigation can report this to thyssenkrupp nucera's CEO.

NCA-L&C carries out compliance investigations for all core compliance topics (anti-corruption, antitrust law, data protection, anti-money laundering and trade compliance) and coordinates internal proceedings or proceedings led by authorities (e.g. criminal prosecutors, antitrust agencies). NCA-L&C also initiates and monitors the implementation of compliance measures derived from compliance investigations in a structured process.

Information on misconduct outside the core compliance topics above can be forwarded by NCA-L&C to the relevant departments or dealt with in cooperation with them, depending on the individual case.

Information on violations of the International Framework Agreement (thyssenkrupp internal HR violations) is brought to the attention of the representatives on the International Committee and the Labor Relations department at thyssenkrupp AG and processed in consultation with them.

## 5. What does the reporting process look like?

The whistleblower submits a report using one of the available channels. Ideally the report contains:

- a description of the misconduct,
- date, time, and location of the incident,
- names of individuals involved,
- any supporting evidence or documents, and
- the whistleblower's contact information (optional for anonymous reports).

Subsequently the whistleblower will receive acknowledgement of the report within 7 days.

No later than 3 months of the acknowledgement of receipt, the whistleblower will receive a feedback via the respective communication channel. Different timeframes may apply according to local law.

The feedback includes the notification of planned and already taken follow-up measures and the reasons for them. Feedback to the whistleblower may only be provided to the extent that it does not affect internal investigations and does not affect the rights of the persons who are subject of the report or named in it.

## 6. Rights and duties of a whistleblower

### a. Anonymity and confidentiality

Whistleblower anonymity in reporting is permitted (where legally possible). However, whistleblowers will be encouraged to identify themselves as this makes it easier to clarify questions on the report. Regardless of anonymity, all reports are treated seriously. The identity of the whistleblower will be protected with the utmost care.

thyssenkrupp nucera safeguards the interests of the whistleblower by providing a secure Whistleblowing System, and assuring that all information disclosed during the course of an investigation will, to the extent possible and appropriate, be treated confidentially, with access restricted to authorized personnel.

## b. Protection against retaliation

thyssenkrupp nucera strictly prohibits and does not tolerate any kind of retaliation (e.g. adverse action, disciplinary measures, threats, intimidation) for reporting a misconduct in good faith or for otherwise cooperating in an investigation of a misconduct. We apply the Directive (EU) 2019/1937 of the European Parliament and of the Council (so-called Whistleblower Directive) and its respective EU Member States' implementation acts as well as local whistleblower protection and non-retaliation laws, policies and regulations in the respective jurisdictions worldwide.

## c. Reporting based on reasonable grounds

All reports must be based on reasonable grounds (thyssenkrupp nucera must have verifiable and serious information about a misconduct), which led the whistleblower to believe that the reported matter is true (report made in good faith). No financial advantages are offered or provided by thyssenkrupp nucera to whistleblowers.

Reporting knowingly false information ("malicious reporting") is a violation itself. Proportionate and applicable legal actions that may be taken as a consequence of malicious reporting are not acts of retaliation.

## d. No investigation by whistleblowers

For legal and security reasons we do not expect a whistleblower to investigate compliance violations.

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.

## 7. What does the investigation process look like?

After receiving the report, a thyssenkrupp nucera Compliance Officer will make a preliminary assessment of the plausibility and the scope of the report. It might be necessary to request additional information from the whistleblower for such assessment.

Based on the result of the assessment, a tailored internal investigation is carried out. Once all facts has been investigated and legally assessed, the Compliance Officer compiles a report detailing the findings and recommendations and if necessary, appropriate measures will be taken and tracked.

The thyssenkrupp nucera Compliance Officer may also refer the whistleblower to other authorities in charge or close the procedure due to a lack of evidence.

## 8. Investigation principles

### a. Core principle

We analyze all indications of 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.

## b. Compliance with legal regulations

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

## c. Right to be heard

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

## d. Other persons concerned

During its investigations, thyssenkrupp nucera strives to protect the legitimate interests of other persons affected by a disclosure (including those of accused persons). Casting suspicion on another person can have serious consequences. thyssenkrupp nucera strictly follows “presumption of innocence” and “need-to-know” principles during investigations. It is essential that the Whistleblowing System is used responsibly. thyssenkrupp nucera will not support actions based on which employees may fall victim to groundless, or false allegations.

## e. Strict “need-to-know” principle

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

## f. Confidentiality

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

## g. 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.

## h. Efficiency

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

## i. Admissibility of results

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

## j. Mutual agreement

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

## 9. Is the effectiveness of the Whistleblowing System reviewed?

thyssenkrupp nucera conducts periodic and event-related reviews of the Whistleblowing System to ensure effectiveness and compliance. This is done, for example, based on KPIs, such as the number of received reports, the percentage of issues resolved, the average time taken to investigate and resolve the issue, and the satisfaction of those who submitted a report.

These Rules of Procedure is also updated in response to legal changes or identified weaknesses.

## 10. Data protection

While carrying out internal investigations, NCA-L&C and, where required, local investigators ensure that the requirements of the applicable data protection laws are complied with. This includes ensuring data security, limited access, and proper data management practices. According to the principle of data minimization, only data necessary for the investigation and resolution of the report should be collected and processed.

If you wish to get specific information or have inquiries regarding processing of your personal data, you can contact the Data Protection Officer of thyssenkrupp nucera using the below contact details:

thyssenkrupp nucera AG & Co. KGaA  
Data Protection Officer  
Vosskuhle 38  
44141 Dortmund  
Germany  
[dataprotection@thyssenkrupp-nucera.com](mailto:dataprotection@thyssenkrupp-nucera.com)

For detailed information on the subject, please visit:

[https://thyssenkrupp-nucera.com/wp-content/uploads/2023/05/WB\\_DP\\_-information\\_EN.pdf](https://thyssenkrupp-nucera.com/wp-content/uploads/2023/05/WB_DP_-information_EN.pdf)

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## Legal & Compliance

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