

# Whistleblowing rules of procedure



thyssenkrupp  
nucera

# Introduction

At thyssenkrupp nucera integrity and 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 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.

Information on violations of the International Framework Agreement (thyssenkrupp internal HR violations) can also be reported via the dedicated channels at thyssenkrupp AG and is processed in consultation with them.

Different legal requirements regarding whistleblower 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. Who can inform about a violation?

All thyssenkrupp nucera employees, customers, suppliers, and other third parties (such as directly affected individuals, individuals with knowledge of (possible) violation of a direct/indirect supplier) have an opportunity to contact NCA-L&C through our Whistleblowing System or directly in order to report violations.

## 2. What can be reported?

Violations of thyssenkrupp nucera's internal regulations and/or applicable laws can be reported.

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.

For further information regarding the International Framework Agreement, please visit

<https://www.thyssenkrupp.com/en/company/sustainability/employees/ifa-downloads>

## 3. How to report violations

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

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

or by scanning the QR code below:



Violations can further be reported via the following email address: [whistleblowing@thyssenkrupp-nucera.com](mailto:whistleblowing@thyssenkrupp-nucera.com) or by contacting a thyssenkrupp nucera Compliance Officer directly.

We encourage all whistleblowers to report violations to the thyssenkrupp nucera Whistleblower System. However, there are also external whistleblower channels, maintained by the respective responsible authorities.

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 Whistleblower System?

Violations will be reported to NCA-L&C. Information about possible violations is handled by a Compliance Officer of thyssenkrupp nucera. The persons entrusted with the management of the Whistleblower 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 will 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 violations 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. 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. 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.

### b. Protection for whistleblowers (non-retaliation)

thyssenkrupp nucera 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 for otherwise cooperating in an investigation of a violation. 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.

Any violation should be reported using reporting channel outlined above which is made available by thyssenkrupp nucera to ensure knowledge of NCA-L&C and by this appropriate protection for whistleblowers.

### c. Reporting based on reasonable grounds

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

#### e. 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.

### 6. Investigations and feedback

All incoming information will be checked for plausibility. If the report is plausible an investigation will be prepared, carried-out and if necessary, (ad-hoc) measures are being taken and tracked.

The whistleblower will be notified about the receipt of the report within 7 days of that receipt. No later than 3 months of the acknowledgement of receipt, the whistleblower will receive a feedback. Feedback can only be provided only when a communication channel with the whistleblower exists (e.g. e-mail address or Secure inbox on our thyssenkrupp nucera Whistleblowing System). Different timeframes may apply according to local law.

### 7. Investigation principles

Following are thyssenkrupp nucera’s 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. 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.

## e. Confidentiality

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

## f. 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.

## g. Efficiency

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

## h. Admissibility of results

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

## i. Mutual Agreement

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

## 8. 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.

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://www.thyssenkrupp-nucera.com/wp-content/uploads/2023/04/WB\\_DP\\_information\\_EN.pdf](https://www.thyssenkrupp-nucera.com/wp-content/uploads/2023/04/WB_DP_information_EN.pdf)

We shape the  
new era.

## Legal & Compliance

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