

thyssenkrupp
whistleblowing rules of
procedure – Italy

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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.

According with regulations set forth in the legislative Decree No. 24/2023, which implemented in Italy the EU Directive 2019/1937, concerning the protection of persons who report breaches of EU laws and laying down provisions concerning the protection of persons who report breaches of national regulatory provisions, thyssenkrupp rothe erde Italy has activated a reporting channel and established 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 the natural person who submits the report or makes a public disclosure of information on violations acquired in the context of his or her work. Reporting can be done through multiple channels by:

- 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 or non executive members of the company's corporate bodies
- 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 (at the national or EU level), including violations of human rights and environmental-related breaches of duty or risks, and the violations of thyssenkrupp rothe erde Italy's Code of Conduct, thyssenkrupp rothe erde's 231 Model adopted pursuant to the Italian Legislative Decree No. 231/2001, and internal regulations (procedures, policies, etc.) can be reported through a variety of 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.

Examples of potential reportable facts or actions are:

- the health or safety of an individual has been, is, or may be endangered; or
- a corrupt practice has occurred, or is likely to occur or to have occurred; or
- a crime has been committed, is being committed or may be committed; or
- information suitable to show that a matter falling under any of the above has been, is being, or is likely to be deliberately concealed.

Reports must be made disinterestedly and in good faith: reports made for the mere purpose of retaliation or intimidation, or groundless reports made with malice or gross negligence, will be sanctioned. In particular, any report that is unfounded on the basis of objective elements and is, again on the basis of objective elements, made for the sole purpose of causing unfair harm to the person reported will be sanctioned.

The report must not relate to complaints, claims, or requests concerning an interest of a personal nature (i.e., that relate exclusively to the whistleblower's individual working relationships or working relationship with hierarchically subordinate figures) and, therefore, must not be used for purely personal purposes.

3. Who is responsible for the whistleblower system?

Thyssenkrupp rothe erde Italy outsources the task to manage whistleblowing reports to the central thyssenkrupp AG Compliance Investigations department (CO/L&C-INV) (the “**System Manager**” or “**Whistleblowing Officer**”). The System Manager safeguards that all requirements of Legislative Decree 24/2023 regarding the operation of the reporting channel, the protection of the whistleblower and the conduction of the investigation are fulfilled. The Whistleblowing Officer offers a guarantee of impartiality and independence. 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.

By virtue of its prominent role in thyssenkrupp [Italian company name]'s compliance system, the Supervisory Body (OdV) or the Compliance Manager is promptly informed by the System Manager of any report that may be relevant under 231 Model.

4. Report content

The report must provide the elements that will enable the System Manager to carry out the necessary checks to assess the merits of the report. To this end, the report must be sufficiently substantiated and, as far as possible, provide the following information, together with any supporting documentation:

- clear and complete description of the conduct, including omission, that is being reported;
- the circumstances of time and place under which the reported facts were committed and the related conduct;
- biographical data or other elements (e.g., position held, function/area of affiliation) that would make it possible to identify the person who allegedly carried out the reported acts;
- any third parties involved or potentially harmed;
- indication of any other persons who can provide information about the facts underlying the report;
- any other information that may provide useful feedback about the existence of the reported facts.

Reports that omit one or more of the above elements will be taken into consideration if they are sufficiently substantiated to allow effective verification and review of the reported facts, where appropriate, through interlocution with the whistleblower and/or third parties indicated in the report and/or by other means.

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 makes a number of internal whistleblowing channels available which are set out below.

Where the report is made to a person other than those identified above (e.g., to the hierarchical superior) and/or through channels other than those indicated below, the person receiving the report shall invite the whistleblower to forward the report in the manner provided for in this policy. Where, however, the whistleblower expressly declares that he or she wishes to benefit from the whistleblowing protections provided by law or by this policy, or this intention can be inferred from the report (e.g., because the whistleblower expressly qualifies the report as a "whistleblowing" or makes express reference to this policy or Legislative Decree 24/2023), the report should be forwarded, within 7 days of its receipt, to the System Manager using one of the channels indicated below, with simultaneous notice of the transmission to the reporting person.

1. thyssenkrupp Electronic Whistleblowing System (BKMS)

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

Respectively the QR code below:



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

2. Telephone Hotline

thyssenkrupp contact via the following telephone number selecting Italian language (automated telephone dialog):

Phone: +39 02 81480081

Access PIN: 4541

3. Postal address

thyssenkrupp Headquarters contact via following postal address:

thyssenkrupp AG,
Compliance, Department Investigations
thyssenkrupp Allee 1,
45143 Essen
Germany

In this case, report should be placed in two sealed envelopes, the first of which should include the identification data of the reporter, together with an identity document; the second envelope should include the subject of the report; both envelopes should then be placed in a third envelope with the words "confidential to the system manager" written outside it.

4. Face to face meeting

Reports can be submitted by requesting a direct meeting with the Whistleblowing Officer, through one of the channels mentioned above.

If a face-to-face meeting is requested, it will be organized within a reasonable timeframe. 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. Full confidentiality of the meeting will be ensured.

5. Contacts within the thyssenkrupp [Italian company name]

As an alternative, the whistleblower can also submit the report within the Company by contacting the company's Organismo di Vigilanza or the Company Compliance Manager (CM) to the following mail addresses:

Organo di Vigilanza : odv.remr@thyssenkrupp-rotheerde.com

Compliance Manager : alberto.guizzetti@thyssenkrupp-rotheerde.com

by thyssenkrupp rothe erde Italy, Via Kennedy 56, 25010 VISANO (BS).

More information on the submission of reports can be found here: [Submitting a report \(thyssenkrupp.com\)](https://www.thyssenkrupp.com)

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.

In particular, in case the whistleblower has:

- Already made an internal report that has not been followed up within the conditions set forth in the applicable law; or
- Reasonable grounds for believing that, if he/she made an internal report, it would not be effectively followed up or that the report itself might pose a risk of retaliation; or
- Reasonable grounds to believe that the violation may pose an imminent or obvious danger to the public interest;

the whistleblower may submit an external report to ANAC (National Anticorruption Authority), according to the channels specially prepared by the latter, accessible at <https://whistleblowing.anticorruzione.it/#/>.

The report may be made in written form, through the telematic platforms or other means implemented by ANAC, or in oral form, through the telephone line and/or the recorded voice messaging system implemented by ANAC. ANAC must ensure strict confidentiality of the identity of the whistleblower, the person involved, and the person otherwise mentioned in the report, as well as the content of the report and related documentation.

7. Archiving

Reports and related documentation will be retained for the time necessary to process the report and, in any case, no longer than five years from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations provided for by the regulations in force on the subject, without prejudice to the emergence of specific needs aimed at the defense or protection of rights and/or legitimate interests of thyssenkrupp thyssenkrupp rothe erde Italy or third parties, including in the case of complaints, litigation or pre-litigation. At the end of the retention period, the records will be deleted.

Management of reports

Within 7 days of receipt of the report, the System Manager shall provide feedback to the whistleblower regarding the receipt of the report. The Whistleblowing Officer may provide this information in a written report, or may decide to arrange a meeting with the whistleblower.

Within 3 months of the date of the report, feedback on the outcome of the investigation shall be provided to the whistleblower. If, for objective reasons related to the complexity of the investigation, the investigation is not concluded within this period, the Whistleblowing Officer will nevertheless provide the whistleblower with feedback on the ongoing activities and initial outcomes of the investigation, reserving the right to provide further feedback when the activities are concluded. In any case, the content of such feedback should not jeopardize any action taken by the Company as a result of the investigation and/or any ongoing investigations conducted by Public Authorities into the same facts.

Whistleblowers should, to the extent possible, cooperate to comply with any reasonable request to clarify facts and/or circumstances and provide (additional) information. Lack of information or other evidence, including the whistleblower's reluctance to cooperate with an investigation, may be the reason why the System Manager decides to conclude that there is no reason to proceed.

The investigation phase can be concluded with:

- negative outcome, in which case the report is dismissed;
- positive outcome: in this case, the System Manager will transmit the outcome of the investigation to the Board of Directors of the thyssenkrupp rothe erde Italy, in order to enable the company to take the necessary countermeasures and adopt any disciplinary sanctions. Specifically, upon completion of the audit, a report with the following content shall be prepared: (i) summary of internal review activity; (ii) conclusions reached and any supporting documentation; (iii) recommendations and suggestions regarding actions to be taken in relation to the violations detected, at the disciplinary and compliance level.

Rights and Duties of a Whistleblower

1. Confidentiality

thyssenkrupp guarantees the utmost confidentiality of the identity of the whistleblower, the subject involved and the subjects otherwise indicated in the report, as well as the content of the report and the documentation transmitted during the course of the investigation, using, to this end, criteria and methods of communication suitable to protect the identity and integrity of the aforementioned subjects, also in order to ensure that the whistleblower is not subject to any form of retaliation and/or discrimination, avoiding in any case the communication of data to third parties not involved in the process of managing the report governed by this procedure.

Except in cases where criminal or civil liability of the whistleblower is conceivable, the identity of the whistleblower must be protected in accordance with the law.

Violation of the duty of confidentiality gives rise to disciplinary liability, without prejudice to other forms of liability provided by law.

In particular, as part of any disciplinary procedure initiated against a person mentioned in the report, the identity of the whistleblower may be disclosed only if the whistleblower explicitly consents.

The same confidentiality requirements also apply to the persons involved/mentioned in the report.

2. Protection from retaliation and/or discriminatory acts

thyssenkrupp strictly prohibits and does not tolerate any kind of retaliation for reporting a violation in good faith or otherwise cooperating in an investigation of a violation.

By way of example only, the following are considered forms of retaliation:

- Dismissal, suspension or equivalent measures;
- Downgrade or non-promotion;
- Change of duties, change of work location, reduction of pay, change of working hours;
- Suspension of training or any restriction of access to training;
- Negative merit notes or negative references;
- The adoption of disciplinary measures or other sanctions, including fines;
- Intimidation, harassment or ostracism;
- Discrimination or otherwise unfavorable treatment;
- The failure to convert a fixed-term employment contract to a permanent employment contract when the employee had a legitimate expectation of such conversion;
- The non-renewal or early termination of a fixed-term employment contract;
- Damage, including image damage, particularly on social media, or economic or financial damage, including loss of economic opportunities and income;
- Improper listing on the basis of a formal or informal sector or industry agreement, which may result in the inability to find employment in the sector or industry in the future;
- Early termination or cancellation of a contract for the provision of goods or services;
- The cancellation of a license or permit;
- The request to undergo psychiatric or medical examinations.

Whistleblowers who believe they have been subjected to retaliatory conduct as a result of a previously made report may notify ANAC of any form of retaliation they believe they have experienced (see Section 6 above).

Acts done in violation of the above prohibition shall be null and void. Whistleblowers who have been fired as a result

of a whistleblowing have the right to be reinstated in their jobs and/or to obtain any protection guaranteed by applicable local law.

Reporting with malice or gross negligence, as well as slanderous or defamatory reports and/or made for the sole purpose of harming the whistleblower or others, as well as any other hypothesis of misuse or intentional exploitation of whistleblowing channels 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

In addition to the protection afforded to the whistleblower, the above protection measures will also be afforded to the following individuals/entities:

- a) facilitators (i.e., those who assist the whistleblower in the reporting process, operating in the same work context and whose assistance must be kept confidential);
- b) persons who are in the same work environment as the whistleblower and who are related to him or her by a stable emotional or family relationship within the fourth degree (e.g., relatives);
- c) the whistleblower's colleagues who work in the same work environment as him and have a regular and current relationship with him;
- d) entities owned by the whistleblower, as well as entities operating in the same work environment as the whistleblower;
- e) other persons as specified in locally applicable laws.

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. However, such reports limit the thyssenkrupp [Italian company name]'s ability to conduct an effective review of the information contained in the report. Therefore, they will only be considered if they are adequately substantiated and detailed. To this end, the System Manager may request additional information from the anonymous whistleblower and may decide to open the investigation phase only if a sufficient degree of detail is provided. Factors relevant to the evaluation of anonymous reports include the credibility of the facts presented and the possibility of verifying the veracity of the information based on reliable sources.

Anonymous reports are not subject to the provisions of Legislative Decree 24/2023 and of this policy, particularly with reference to the duty to provide feedback to the whistleblower and measures to protect the reporter from retaliatory acts. However, if the identity of the whistleblower is subsequently disclosed, and he or she is among the persons indicated above as eligible to file reports, the reporter will enjoy the protections provided by Legislative Decree 24/2023 and this policy.

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.

Data Protection

While carrying out internal investigations, it will be ensured that the applicable data protection laws are complied with.

If the whistleblower wishes to get specific information or have inquiries regarding processing of personal data, the whistleblower can contact the data protection officer of thyssenkrupp AG using the below contact details:

thyssenkrupp AG
thyssenkrupp Allee 1, 45143 Essen, Germany
Phone: +49 201 844-0
Fax: +49 201 844-536000
E-mail: compliance.gdpr@thyssenkrupp.com

Detailed information on the subject can be found here: <https://www.thyssenkrupp.com/compliance-INV-DP>

In cases when investigations are carried out on a local level, questions regarding data protection subject should be addressed to the respective data protection officer (or similar responsible data protection person) of the same group company.