

Whistleblowing Rules of Procedure

At tk accelis, strict adherence to laws, internal policies, and our Code of guides our responsible conduct. Compliance is therefore our top priority. To ensure this commitment in the long term, tk accelis has established a whistleblowing system as a secure channel for reporting actual or suspected violations of applicable laws or internal regulations.

Reports of potential violations can help prevent harm, protect human rights, ensure fair working conditions, and strengthen trust in our company.

The tk accelis Board has tasked the Compliance Detection department with conducting internal compliance investigations and compliance audits. The goal of internal investigations is to objectively and impartially examine potential violations of laws and policies. To this end, Compliance will work together with other tk accelis departments as needed (e.g., Legal, Internal Audit, HR).

tk accelis complies with legal requirements regarding whistleblower systems and the protection of whistleblowers, such as the Whistleblowing Directive (EU) 2019/1937 and its respective implementing laws, as well as applicable laws on due diligence in the supply chain, etc.

Who can submit a report?

The tk accelis whistleblowing system is open to all employees of tk accelis companies as well as third parties (e.g., suppliers, business partners, customers, and employees of contractors).

What issues can be reported?

Whistleblowers may report actual or potential violations, risks, or misconduct that could potentially cause damage to tk accelis or third parties.

Reports may pertain to the following areas:

- Violations of antitrust law
- Corruption
- Data compliance violations (data protection, artificial intelligence—AI)
- Money laundering
- Violations of trade compliance
- Labor law, human rights, and environmental risks or violations

Reports of violations outside the core compliance topics (antitrust law, anti-corruption, anti-money laundering, data compliance, and trade compliance) are forwarded to the relevant departments (particularly SRM and HR) or handled in coordination with them, while always ensuring the principle of objectivity in the investigations.

What reporting channels are available?

Reports can be submitted via one of the following reporting channels:

Online Reporting	Reporting via our secure whistleblower website
Email	Report to SpeakUp@tkaccelis.com
Phone hotline	Report via our secure whistleblower hotline: For all countries outside North America: +49 711 93965439 For North America: +1 385 4765556
Mail	Send a written report to: tk accelis Group AG & Co. KGaA Compliance Detection thyssenkrupp Allee 1 45143 Essen
In-person contact	Contact a tk accelis Compliance Officer or the local tk accelis Compliance Manager directly.

Violations of the International Framework Agreement (internal thyssenkrupp labor law violations) can also be reported [here](#) to the representatives on the International Committee and the Labor Relations Department of thyssenkrupp AG, or via frameworkagreement@thyssenkrupp.com.

We encourage all whistleblowers to report misconduct directly to tk accelis through the channels listed above. However, there are also external reporting channels operated by the relevant authorities. The Compliance Detection department will provide the necessary information about external reporting channels upon request.

What is the reporting process?

The whistleblower should describe the facts as precisely as possible. It is not necessary to know all the details. However, it would be helpful if the report included at least the following information:

- What happened or could happen?
- When and where did the incident occur?

- Which individuals, departments, companies, or business partners are involved?
- Are there any documents, messages, photos, or other information to back up the report?
- Is there a current risk, or is urgent action required?

If there is a way to communicate with the whistleblower (e.g., via the anonymous mailbox on the whistleblower website), Compliance Detection will acknowledge receipt of the report within seven days and, depending on the complexity of the case, provide a detailed response at a later date. Feedback to the whistleblower may only be provided to the extent that it does not affect the internal investigation and does not infringe upon the rights of the individuals who are the subject of the report or are named therein.

Who processes incoming reports?

Incoming reports are handled by the Compliance Detection department. This department conducts compliance investigations into all core compliance topics (antitrust law, anti-corruption, anti-money laundering, data compliance, and trade compliance) and coordinates internal or regulatory proceedings (e.g., with the public prosecutor's office or antitrust authorities).

If necessary, depending on the circumstances of the individual case, external counsel may also assist in the investigation.

Through a defined process, Compliance Detection also initiates and monitors the implementation of measures resulting from compliance investigations.

Reports of misconduct outside the core compliance topics mentioned above may, depending on the specific case, be forwarded to the relevant departments (particularly SRM and HR) or handled in coordination with them.

Reports of violations of the International Framework Agreement (internal thyssenkrupp labor law violations) are brought to the attention of the representatives on the International Committee and the Labor Relations Department of thyssenkrupp AG and handled in consultation with them.

What does the investigation process look like?

Upon receipt of the report, Compliance Detection will conduct a preliminary assessment of the report's plausibility and scope. For this assessment, it may be necessary to request additional information from the whistleblower.

Based on the results of this assessment, an internal investigation tailored to the situation will be conducted. Once all facts have been investigated and legally evaluated, a report containing the findings and recommendations will be prepared, and, if necessary, appropriate measures will be taken and followed up on.

Upon completion of the investigation, the “four-eyes principle” applies; that is, before an investigation is finally concluded, the results are reviewed by a second person.

Compliance Detection may also refer the whistleblower to other competent authorities or discontinue the proceedings due to lack of evidence.

Internal investigations are conducted without undue delay, in order of priority and urgency, and in compliance with all applicable laws and regulations.

What principles apply to internal investigations?

1. Anonymity and Confidentiality

Reports may also be submitted anonymously, to the extent permitted by law. However, whistleblowers are encouraged to provide their contact information, as this facilitates the clarification of any follow-up questions regarding the report.

All information collected during the investigation will be treated confidentially. This applies in particular to the identity of the whistleblower—to the extent it is known—as well as other individuals named in the report, including any “accused” individuals.

In addition, a strict “need-to-know” principle applies: Information about an internal investigation and its results is made available only to those persons who are either necessary for the investigation itself or who require this information for further proceedings or to fulfill legal obligations.

2. Protection Against Retaliation

Raising a suspicion against another person can have serious consequences for that person. Therefore, it is important that the tk accelis Whistleblowing System be used responsibly.

However, anyone who submits a report in good faith does not have to fear any adverse consequences – even if the reported suspicion turns out to be unfounded in retrospect. tk accelis prohibits and will not tolerate any form of retaliation (e.g., adverse actions, disciplinary measures, threats, intimidation) for a report of misconduct made in good faith or for otherwise cooperating in an investigation of misconduct.

However, reporting knowingly false information (“malicious reporting”) constitutes a violation in itself. Appropriate and applicable legal measures that may be taken as a result of malicious reporting do not constitute retaliation as defined above.

3. Fairness and Objectivity

Investigations are conducted fairly and with respect for all individuals involved, following an objective and transparent process free from any bias. Those persons entrusted with handling reports are impartial, independent, and bound by confidentiality.

4. Right to a Hearing

No one needs to worry about facing consequences as a result of an investigation as long as they have not had the opportunity to respond to the allegations.

Data Protection

When conducting internal investigations, Compliance Detection and, where applicable, external counsel ensure compliance with the requirements of applicable data protection laws. This includes ensuring data security, restricted access, and proper data management. In accordance with the principle of data minimization, only data necessary for the investigation and the handling of the report is collected and processed.

Questions regarding the processing of personal data can be directed to the Data Protection Officer at tk accelis via dataprotection@tkaccelis.com.
