

thyssenkrupp
whistleblowing rules of
procedure –
thyssenkrupp Materials
Hungary Zrt.

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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 is treated seriously and can lead to an investigation following an objective and transparent process without any bias.

Act no. XXV of 2023 on Complaints and Reports of Public Interest and the Rules of the Handling of Reports of Abuse (“Whistleblowing Act”) 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 Union law.

Under the Whistleblowing Act, the company is required to set up an internal whistleblowing system where reports on potential violations of law and internal regulations may be submitted.

Scope

1. Who can inform about a violation?

The whistleblower is any person who submits a report or makes a public disclosure of information on violations acquired in the context of his or her work. Under the Whistleblowing Act, this includes:

- a) an employed person employed by the company,
- b) an employed person whose employment relationship with the company has been terminated,
- c) a person who wishes to establish an employment relationship with the company and in respect of whom the procedure for the establishment of such a relationship has been initiated,
- d) a self-employed person, a sole firm with a contractual relationship with the company,
- e) a person who holds an ownership interest in the company and a person who is a member of the administrative, management or supervisory body of the company, including a non-executive member,
- f) a person under the supervision and direction of a contractor, subcontractor, supplier or agent that has initiated a procedure for establishing a contractual relationship with the company, or who has or had a contract with the company,
- g) trainees and volunteers working for the company,
- h) a person who wishes to enter into a legal or contractual relationship with the company within the meaning of clauses d), e) or g) above and for whom the procedure for the establishment of such a legal or contractual relationship has been initiated, and
- i) a person whose legal or contractual relationship with the company within the meaning of clauses d), e) or g) above has ceased to exist.

If a person other than those listed above makes a report, the company (and, as the case may be, thyssenkrupp AG; seat: thyssenkrupp Allee 1, 45143 Essen, Germany) may decide if it wishes to carry out an internal investigation. Also, the company (and, as the case may be, thyssenkrupp AG) may decide not to carry out an internal investigation if (a) the report has been made by a person who cannot be identified, (b) the report is a repeated application by the same whistleblower with the same content as the previous report or (c) the harm to the public interest or to an overriding private interest would not be proportionate to the restriction of the rights of the natural or legal person resulting from the investigation of the report.

2. What can be reported?

Violations of internal regulations and/or applicable laws, including violations of the Hungarian Criminal Code and the internal Code of Ethics (e.g. corruption, embezzlement, misappropriation of funds, fraud), 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 company has appointed its Compliance Manager of **thyssenkrupp Materials Hungary Zrt** as the responsible for the internal whistleblowing system and procedure (“System Manager”). The System Manager safeguards that all requirements of the Whistleblowing Act regarding the operation of the reporting channel, the protection of the whistleblower and the conduction of the investigation are fulfilled. 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.

4. What is the procedure?

The System Manager can be contacted, i.e. the report can be submitted via email viktor.kamaras@thyssenkrupp-materials.com, in person or by mail at/to the following address: 1158 Budapest, Fázis str. 6., Hungary

If the investigation delivers sufficient reasons suspecting criminal offence(s) according to the Hungarian Criminal Code, the System Manager may then recommend informing the responsible authorities, provided that the given information does not conflict with the corporate’s right to non-self-incrimination/defence.

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 Hungary Zrt.** offers a number of internal whistleblowing channels which are set out below:

1. Report to the System Manager

The report can be submitted to the System Manager via email viktor.kamaras@thyssenkrupp-materials.com, in person or by mail at/to the following address: 1158 Budapest, Fázis str. 6., Hungary

An external legal advisor has been contracted for the purposes of assisting the Company in connection with the assessment and handling and investigation of the report. The external legal advisor is engaged in line with Article 22 (4) of the Whistleblowing Act; i.e. the facts that there is no conflict of interest and that the law firm/lawyer is impartial are ensured.

2. Report to thyssenkrupp AG

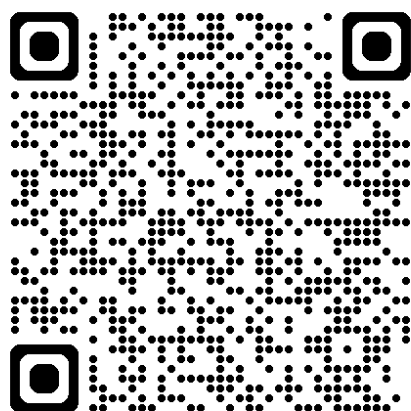
If the whistleblower suspects that the report would result in a conflict of interest situation (the impartiality of the investigation of the report would likely not be ensured) if the report was made to the System Manager, the report can be made directly to thyssenkrupp AG via the below channels:

Electronic Whistleblowing System. If the whistleblower prefers to report violations via the electronic system, or is interested in more information, information can be found here: <https://www.thyssenkrupp-materials.hu/en/whistleblowing@thyssenkrupp-materials-hungary>

The Compliance Whistleblowing System of thyssenkrupp can be directly accessed by this link:

[Home - BKMS System](#)

Respectively the QR code below:



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

The whistleblower can contact alternatively thyssenkrupp AG via the following postal address:
thyssenkrupp AG,
Compliance, Department Investigations
CO/L&C-INV
thyssenkrupp Allee 1,
45143 Essen Germany

Following that a report has been submitted to thyssenkrupp AG, the external legal advisor referred to above in

Section 1 in this Part “How can a report be submitted?” may be contacted and the report received may be sent to them with a view to seeking legal advice as to the assessment and handling of the report. The external legal advisor is engaged in line with Article 22 (4) of the Whistleblowing Act; i.e. the facts that there is no conflict of interest and that the law firm/lawyer is impartial are ensured.

3. Feedback

If the report is received through a non-recorded telephone line at the company, the System Manager will record the verbal report in writing and provide the whistleblower with a copy of the written record, ensuring that the whistleblower has the possibility to verify, correct and accept/sign it.

If the whistleblower makes the report at the company in person, the System Manager or, if the report was made in person to thyssenkrupp AG, then thyssenkrupp AG will

- (a) record the information in a durable and retrievable form after having given information in accordance with the provisions on the protection of personal data, or
- (b) record the verbal report in writing and provide the whistleblower with a copy of the written record, ensuring that the whistleblower has the possibility to verify, correct and accept/sign it.

If the report is received through the above online portal via voice recording (subject to the whistleblower’s consent), thyssenkrupp AG will

- (a) record the information in a durable and retrievable form after having given information in accordance with the provisions on the protection of personal data, or
- (b) record the verbal report in writing and provide the whistleblower with a copy of the written record, ensuring that the whistleblower has the possibility to verify, correct and accept/sign it.

In the case of a verbal report, the whistleblower will be made aware of the consequences of reporting in bad faith, the procedural rules governing the investigation of the report and the fact that his/her identity will be treated confidentially at all stages of the investigation (if he/she provides the data necessary to establish the identity).

In case of a written report, within seven days of receipt of the written report, the System Manager or, if the report was made to thyssenkrupp AG, thyssenkrupp AG will send an acknowledgement of the report to the whistleblower. The confirmation includes general information on the procedural and data processing rules. (Procedural and data processing rules will be duly communicated also to whistleblowers making a verbal report.)

If a face-to-face meeting is requested, it will be organized within 7 calendar days of the receipt of the request.

In the course of the investigation of the report, the relevance of the circumstances set out in the report will be assessed and measures will be taken to remedy the given abuse/wrongdoing.

During the investigation of the report, the System Manager and, as the same may be as per this document, the compliance investigation department of thyssenkrupp AG (referred to as “CO/L&C-INV”) will maintain contact with the whistleblower, and may invite the whistleblower to supplement or clarify the report, to clarify the facts of the case and to provide additional information.

The company and, respectively, CO/L&C-INV will inform the whistleblower in writing of the investigation of the whistleblowing or the non-investigation of the whistleblowing and the reasons for the non-investigation, the result of the investigation of the whistleblowing, and of the measures taken or planned.

4. Information of thyssenkrupp AG of the report received by the company

If the report concerns a matter which could potentially have an effect on thyssenkrupp AG, the company may share the report with CO/L&C-INV for the purposes of the investigation of the report. This is the case if the report concerns, for example, a potential competition law violation (e.g. cartelling) which may have a serious negative effect on the whole group including also thyssenkrupp AG.

5. Information to be given to the person concerned

The person concerned (and any person who may have any material information of the content of report) will be informed in detail about the report, his/her rights regarding the protection of his/her personal data and the rules on the processing of his/her data when the investigation is opened. In accordance with the requirement of a fair hearing, it will be ensured that the person concerned by the report (and any person who may have any material information of the content of report) can express his/her view on the notification through his/her legal representative and that he/she can provide evidence in support of his/her view. Exceptionally, and in duly justified cases, the person concerned (and any person who may have any material information of the content of report) may be informed at a later stage if immediate information would prevent the investigation of the notification.

6. Duration of investigation

The report will be investigated within the shortest time possible under the circumstances, and within the maximum of thirty days from the date of receipt of the report. This deadline may be extended in particularly justified cases. In case of extension, the whistleblower will be simultaneously informed of the extension, the expected completion date of the investigation and the reasons for the extension. In case of extension, the time limit for examining the report and informing the reporter of the findings and the measures planned or taken, waiving the investigation and its reasons may not exceed three months.

7. 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 below:

Depending on the subject matter of the report (the potential wrongdoing), the whistleblower may submit a report to any of the following external reporting channels, namely,

- a) the protected electronic system of reports of public interest, kept by the Commissioner of Basic Rights (this channel being the general external reporting channel) (<https://www.ajbh.hu/en/kozerdeku-bejelentes-benyujtasa>),
- b) the Directorate-General for Auditing European Aid (<https://eutaf.hu/panaszbejelentes>),
- c) the Office of Economic Competition (https://www.gvh.hu/fogyasztoknak/hogyan_fordulhat_a_gvh_hoz/panasz_es_bejelentes/panaszurlap/panasz-urlap),
- d) the Integrity Authority (<https://integritashatosag.hu/magunkrol/visszaeles-bejelentes/>),
- e) the Public Procurement Authority (<https://www.kozbeszerzes.hu/tevekenysegek/jogalkalmazok-tamogatasa/kozerdeku-bejelentesek/>),
- f) the Hungarian Energy and Public Utilities Regulatory Office (<https://www.mekh.hu/tajekoztato-a-magyar-energetikai-es-kozmu-szabalyozasi-hivatal-altal-mukodtetett-elkulonitett-visszaeles-bejelentesi-rendszerrol>),
- g) the Hungarian National Bank (<https://www.mnb.hu/felugyelet/bejelentesek>),
- h) the National Authority for Data Protection and Freedom of Information (<https://naih.hu/panasz-vagy-kozerdeku-bejelentes-a-panasztorveny-szerint>),
- i) the National Media and Infocommunications Authority (https://nmhh.hu/cikk/241937/Tajekoztato_elkulonitett_visszaelesbejelentesi_rendszer_mukodteteserol),
- j) the National Atomic Energy Authority (https://www.haea.gov.hu/web/v3/OAHportal.nsf/web?openagent&menu=09&submenu=9_0),
- k) the Authority for the Supervision of Regulated Activities (<https://sztfh.hu/hatosag/panaszkezeles/>),
- l) any other body designated by the Government by way of a decree.

If the whistleblower has any questions regarding the above external whistleblowing channels, they should contact us.

Rights and Duties of a Whistleblower

1. Confidentiality

Both the company and thyssenkrupp AG guarantee 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. The report is deemed to have been made lawfully if e.g. (a) the whistleblower has made the report in accordance with the rules of procedure and the Whistleblowing Act; (b) the whistleblower obtained the reported information concerning the circumstances to which the report relates in the context of his or her employment-related activities; and (c) the whistleblower had reasonable grounds to believe that the reported information concerning the circumstances to which the whistleblowing relates was true at the time of making the report.

Where it has become apparent that the whistleblower has communicated false data or information in bad faith and a) the circumstances suggest that a criminal offence or offence has been committed, the whistleblower's personal data will be handed over to the body or person entitled to conduct the proceedings, b) there are reasonable grounds for believing that the whistleblower has caused unlawful damage or other harm to another person, the whistleblower's personal data will be handed over to the authority or person entitled to initiate or conduct the proceedings, at the latter's request.

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.

The personal data of the whistleblower who discloses his/her identity and of the person concerned by the whistleblowing (i.e. the person against whom the report was made and any person who may have any material information of the content of report) will not be disclosed to persons other than those entitled to become aware of the data for the purposes of the investigation. Also, until the conclusion of the investigation or the initiation of formal prosecution as a result of the investigation, the person(s) investigating the report may, in addition to informing the person concerned by the report, share information on the content of the report and the person concerned (and also any person who may have any material information of the content of report) with other departments or staff of the company (and, as the case may be as per this document, CO/L&C-INV) to the extent absolutely necessary for the conduct of the investigation.

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. At the same time, the investigation of a report may be omitted as described above (please see Section 1 in Part “Scope”).

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 is 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.