Crime Prevention and Response Regulation of thyssenkrupp Materials Ibérica

Version 1.0

thyssenkrupp

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Crime Prevention and Response Regulation – Contents

I Purpose and contents of the Regulation

I.1. Introduction, definitions and objectives

This *Crime Prevention and Response Regulation* (hereinafter the ***"Regulation"***) describes the existing crime prevention and response procedures, measures and controls established in thyssenkrupp Materials Ibérica with the main purpose of structuring a system to prevent and respond to potential criminal offences committed by legal entities in Spain, all through actions and controls established in the Organization, in order to reduce the risk of such offences being committed.

For clarification purposes, the following definitions are provided in order to explain the scope of this *Regulation*:

(i) ***thyssenkrupp, tk or Organization***: thyssenkrupp Materials Ibérica

(ii) ***Criminal control scope***: this includes *tk* and all the entities adhering to the *Criminal Compliance Policy* and to the rest of *tk's Crime Prevention Model*, as determined by its Board of Directors and as listed in ***Annex I*** to the *Policy and* this *Regulation*.

(iii) ***Members of the Organization***: members of the *Board of Directors*, managers, employees, workers or temporary employees or employees hired under a collaboration agreement, volunteers from an organization and other persons hierarchically subordinate to any of the above.

(iv) ***Business Partners****:* any legal or natural person, except for the *Members of the Organization,* with whom the *Organization* maintains or plans to enter into some type of business relationship, including, but not limited to, intermediaries such as brokers or commission agents, external advisers, joint-ventures or natural or legal persons hired by *tk* to deliver goods or provide services.

(v) ***Third-party***: individual or legal entity or body independent from the *Organization*.

(vi) ***Crime Prevention and Response Regulation***: this refers to the set of provisions contained in this text (*Regulation*).

(vii) ***Criminal Compliance Policy***: this is the text that develops the necessary concepts regarding oversight and control relating to the different crimes attributable to the legal entity according to Article 31 bis of the Criminal Code.

(viii) ***Crime Prevention Model***: this model comprises the documents defined in *sections (vii) and (viii) above, and which outline the cornerstone measures adopted by tk* to prevent crimes within the organization.

(ix) ***Criminal Compliance Body:*** Compliance Body of *tk* with own powers of initiative and control in charge for overseeing the functioning and observance of the Crime Prevention Model of the *Organization*.

(x) ***Catalogue:*** *structured list of risk behaviours/*detailed list of conducts identified by *tk* that may entail the commission of a crime attributable to the *Organization*.

This *Regulation* also seeks to comply with the requirements established in the Spanish criminal regulations regarding the requirement for an Organization and Management Model that includes appropriate oversight and control measures to prevent crime.

It also establishes, with respect to *tk Criminal Compliance Body*, the supervision and control functions in relation to crime prevention and response in accordance with the provisions set out in Spanish regulations.

For clarification purposes, the aforementioned *Criminal Compliance Body* will act as a Crime Prevention Body, fulfilling the requirements established in Spanish criminal regulations. Its mandatory existence is stipulated in Article 31 bis of the new Criminal Code as one of the sine qua non requirements for legal entities to be eligible for exemption from criminal liability. Thus, it is identified in the provisions included in the Reform of the Criminal Code published in the Spanish Official State Gazette on 31 March 2015 (Organic Law 1/2015, of 30 March, amending Organic Law 10/1995, of 23 November, of the Criminal Code), in force since 1 July 2015.

This prevention and response system includes four (4) differentiated phases:

(i) Prevention phase

An initial phase, consisting in the establishment of prevention measures that may sometimes already exist even if they were not formalized. This first phase also defines the body responsible for the functions described in the *Regulation*, the mechanisms that guarantee access to same, training on its contents, the identification of criminal risk behaviours that affect *tk* and according existing controls.

(ii) Response phase

The next phase is related to the process for responding to evidence or suspicions of the commission of a crime in *tk* and for mitigating - as far as possible - potential harm, firstly, to third parties and, secondly, to the *Organization* itself.

(iii) Reporting phase

Communication channels are established to replace existing ones as communication tools for periodically reporting actions developed in the previous phases, so that *tk* senior management is aware of them and can exercise its powers accordingly in relation to such incidents.

(iv) Monitoring phase

The adequacy and effectiveness of the mechanisms covered in this document must be evaluated periodically to ensure they adapt to both *tk* circumstances and the understanding of crime prevention in legal entities in line with the evolution of the law, case law and doctrine. For this purpose, the monitoring processes to be applied *by tk* in matters covered in the *Regulation* are established.

I.2. Hierarchy, authority and means

The procedures established in the *Regulation* are of mandatory compliance and maximum priority in *tk* internal rules and regulations, since they establish the means whereby *tk* governing bodies (i.e. *tk* senior and middle management) can prevent the *Organization* from obtaining any direct or indirect benefit from unethical and/or, much less so, criminal behaviour.

Through this provision, *tk* management will oversee the application of the *Regulation*, providing those bodies and persons required to perform the functions defined therein with sufficient authority and means to fulfil their tasks, including the provision of adequate financial resources.

I.3. Scope of application

The scope of application of this *Regulation* affects *tk* in the manner defined in section "I.1. Introduction, definitions and objectives". However, there may be other legal entities with which *tk* has shareholding links, either in the future and as defined in *section I.1* above as the entities that make up the *Criminal control scope* and that, provided they comply with the provisions established in this *Regulation*, will be identified in *Annex I.*

The *Criminal Compliance Body* referred to in *section II* (*Prevention Phase*) and *section III* (*Response phase*) of this *Regulation* will ensure that *Annex I* is kept up to date.

The *Criminal Compliance Body* will also ensure that the *Regulation* is applied not only with respect to the employees who provide their services directly in *tk,* but also in the entities listed in *Annex I*, also making sure that the other *business partners* related with the *Organization* are aware of its existence.

I.4. Personal data protection

tk may process personal data during the implementation of the processes regulated in this *Regulation* and the documentation deriving therefrom. In this regard, the content and execution of the provisions established in this document must not infringe the provisions established in either applicable personal data protection regulations or *tk's* internal rules on this matter (in particular the Group Regulation “Data Protection”). For this purpose, the *Criminal Compliance Body* will make sure it coordinates its functions with the persons in *tk* responsible for personal data protection.

In particular, it will ensure the following:

- Only data that are appropriate, relevant and limited to what is necessary in relation to the purposes for which they will be processed will be gathered.

- Express, unequivocal, specific and free consent must be obtained from the interested party.
- The personal data collected from the interested party will be treated in a lawful, loyal and transparent manner.
- The data collected will be used for specific, explicit and legitimate purposes, and will not be processed subsequently in a manner incompatible with said purposes.
- The interested parties must be informed, prior to the processing of their data, of the aforementioned processing and its characteristics.
- The interested party will be informed in a timely manner of the possibility of exercising its rights (access, rectification, cancellation and opposition), in addition to the new rights on portability and the right to be forgotten.
- A processing activities record must be maintained.
- Data transfers or processing on behalf of third parties deriving from *tk* structure and the application of the *Regulation* must be adequately managed.
- The quality of the data processed and their blocking or elimination, when appropriate and in accordance with applicable regulations, must be reviewed.
- The company must demonstrate that the appropriate measures have been taken to protect the personal data of the interested parties, anticipating any potential security breaches.

All the foregoing shall be performed in coordination with the bodies or persons in *tk* responsible for data protection (DP), in order to ensure that the latter comply with *tk's* rules and regulations and policies established in relation to the aforementioned matter.

II Prevention phase

II.1 Definition and characteristics of the Regulation

This *Regulation* can be defined as *tk* internal rules and regulations that provide a tool for establishing a structured control system, which reduces the likelihood of the *Members of the Organization* reporting to *tk* committing a crime attributable to the *Organization*.

To this end, criminal risk management procedures are regulated, and internal controls are treated to mitigate them, as well as response procedures in the event of the existence of data or evidence indicative of a criminal offence. It is therefore a regulation that organizes a coherent *Crime Prevention and Response Regulation* in *tk* that includes procedures for its implementation and updating over time.

The *Regulation* presents a series of characteristics that must be taken into account to ensure its correct interpretation:

(i) It is a dynamic and evolving document.

The content of this document should be *adapted* to changing circumstances in the evolution of *tk* or to any changes in legislation, case law or doctrine.

(ii) The procedures established in the *Regulation* will be promoted and managed by *tk* management.

tk wants its management to be effectively involved in the contents and implementation of the provisions established in this document. Therefore, *tk's* senior and middle management must know and accept its content, taking special care to ensure compliance. Notwithstanding the foregoing, the *Regulation* also affects all persons working in *tk*, at any level and in any activity.

In order to provide a reasonable degree of assurance regarding the achievement of the objectives set in the *Crime Prevention and Response Regulation*, the following aspects must be highlighted:

- There is always a component of uncertainty and risk related to the future.

- Limitations exist deriving from misjudgements on the part of persons involved in decision-making.
- Some limitations derive from human failures (errors/mistakes).
- Certain controls can be avoided by the agreement or collusion between various persons. Collusion can occur between people belonging to *tk*, or between the latter and third parties (such as customers or suppliers). Therefore, there will never be absolute certainty or security that a crime cannot occur in *tk*.

II.2. Functions and composition of the Criminal Compliance Body

The *Criminal Compliance Body* is a collegiate, multidisciplinary body that reports to the Board of Directors in accordance with the processes and responsibilities of *tk*. It is the most senior body responsible for adapting corporate reputation policies and ethical behaviour and also assumes the functions of ensuring the application of the principles and values that govern *tk's* activity, mainly those established in the *tk's* Code of Conduct.

The role of the *Criminal Compliance Body* is to promote ethical behaviour in the entire *Organization*, advising on any conflicts of values that may be evident in the development of the *Organization's* activities.

Notwithstanding the foregoing and to avoid misunderstandings, it is the responsibility of all persons - both individuals and entities - associated with *tk* to ensure compliance with the principles of the Code of Conduct and thyssenkrupp policies and regulations, monitoring of potentially illicit behaviour that could constitute a crime.

In particular, those persons who are in charge of other employees or work teams, will be responsible for ensuring the prevention of criminal misconduct, using the organs and processes described in this *Regulation*, as soon as they are detected.

The *Criminal Compliance Body* is formed by the following persons in *tk*:

- Alex Gancedo (Compliance Manager)
- Marco Agostini (ICS)

- Fabian Schmidt (Compliance tk)

The first person will perform the functions of President and the second those of Secretary, as provided in this *Regulation*.

The *Criminal Compliance Body* is a senior body. This circumstance automatically gives it autonomous powers to adopt measures and controls that must be respected by all *tk members*. For this reason, it also has sufficient capacity to make inquiries and request information related to its functions from all *tk* units and departments.

In order to perform its functions, *tk's* Board of Directors will provide the *Criminal Compliance Body* with reasonable resources to perform its functions, including both material means and the *Members of the Organization* to provide any support that may be required. It must also be allocated a sufficient annual budget.

Whenever necessary, for entities that adhere to the present *Regulation* and that are listed in *Annex I*, there will be either a collegiate prevention body similar to *tk's Criminal Compliance Body*, or a single-person prevention body; the Board of Directors or governing body of each entity will be responsible for selecting one type of body or another.

This choice should be determined in accordance with their specific circumstances, as well as based on proportionality criteria, taking into account their special circumstances, for example, their structure, any risk activities that have been detected, turnover or number of workers, among other possible considerations.

In any case, both *tk's Criminal Compliance Body* and the prevention bodies of the entities indicated in *Annex I* of this *Regulation* (where applicable) may assist each other, establishing in each case the specific scope of such collaboration and mutual assistance.

II.3. Reception and acceptance of the Regulation

To guarantee adequate dissemination of the *Regulation* and acceptance of its contents, the *Criminal Compliance Body* will establish the necessary measures to ensure every *tk* employee can have access to it. In particular, it will ensure that both senior and middle managers in *tk* formally declare respect for its content and collaborate at all times with the *Criminal Compliance Body* and the mandates of this document.

All *tk's* employees will facilitate at all times the work of the *Criminal Compliance Body*, delivering as soon as possible all the information and documentation requested by it. This request will be processed (when applicable) through the hierarchical channels of each entity included in *Annex I*.

If there are reasons, in the opinion of the *Criminal Compliance Body*, for which it is not appropriate to use the indicated hierarchical channel at any moment, this procedure must be authorized by the senior management.

II.4. Training on the Regulation

Since training on the principles and procedures established in the *Regulation* constitutes a form of prevention, the *Criminal Compliance Body* will be responsible for disseminating its content among all *tk's* senior and middle managers.

Likewise, it will be responsible for including the *Regulation* in the training cycles of the *Members of the Organization* affected by its content and knowledge thereof, together with sessions on aspects related to the mission and values governing *tk's* activity, as well as for planning recurrent annual training cycles targeted at the largest number of its employees possible, regarding its values in ethical and criminal matters, as well as undesirable risk behaviours.

II.5. Activities in which potential crimes must be prevented

The prioritized catalogue of crimes and risk behaviours (hereinafter referred to as the *Catalogue*) is the structured list of risk behaviours identified by *tk* that may entail the commission of a crime attributable to the organization, with reference to the existing controls to mitigate their likelihood, as well as the identification of any measures for their improvement.

"Risk behaviours" are deemed to refer to actions carried out by persons belonging to *tk*, which may result in the commission of a crime resulting in the obtainment of a direct or indirect benefit.

The *Criminal Compliance Body* will be responsible for keeping an updated list of risk behaviours for the different criminal categories applicable to legal entities in Spain.

III Response phase: action by the Criminal Compliance Body

III.1. Operation of the Criminal Compliance Body

The *Criminal Compliance Body* referred to in *section II.2* above is also the body responsible for ensuring that *tk* acts in accordance with this document in the event of evidence or reports of any illicit actions within *tk*.

The *Criminal Compliance Body* will act as a collegiate body, and must receive the complaints formulated by *tk* employees. It will keep a record of its meetings, decisions and actions.

To guarantee maximum flexibility and enhance the effectiveness of *Criminal Compliance Body*, complaints or observations of employees in criminal matters may be presented through the different channels already established by *tk*, ranging from a simple report to an immediate superior to a verbal or written communication (via email, for example) addressed to any of the members of the *Criminal Compliance Body*, as well as through the whistleblowing system of the thyssenkrupp Group.

Specifically, the following means may be used to contact the *Criminal Compliance Body*:

- Preferably via email: compliance.tkmi@thyssenkrupp-materials.com
- lternatively via email, phone or in presence to any of the members identified under Section II.2.above

Any person from *tk* must immediately provide the *Criminal Compliance Body* or the further channels as listed above with any information or documentation that has been received in relation to the prevention of and response to any criminal behaviours.

For the specific performance of the different functions attributed to the *Criminal Compliance Body*, the latter may receive support - obtaining specific assistance or help from one or various functions – especially from the Corporate Functions Compliance (CO/L&C-CPL) and Internal Auditing (CO/AUD) as well as from third parties linked to the Departments of the members belonging to the *Criminal Compliance*

Body or from other departments necessary according to the specific circumstances in each case.

III.2. Whistleblowing system

The whistleblowing system of the tk Group is a database with high-level security protection in which all complaints received are documented. CO/L&C-INV will use this tool to document the cases for which it is engaged together with the *Criminal Compliance Body* and CO/AUD.

III.3. Reception of complaints: Obligation to inform

All *Members of the Organization* have the right but, above all, the obligation to inform *tk* of any information or evidence that a crime or irregularity may have been committed within the scope of its activities. For this purpose, they will use any of the communication channels put in place by *tk* or thyssenkrupp Group, including the ordinary hierarchical communication procedure. In any case, communications should be formulated with identification of the person reporting the crime, although their confidentiality will be guaranteed. However, the fact that persons are encouraged to give their names when submitting complaints, this does not mean that complaints or communications received anonymously will not be taken into consideration (these will have to be assessed in each case).

These communications, as well as the results of any internal or external verification or inspection actions that reveal irregularities within the scope of the *Crime Prevention and Response Regulation*, will be treated as complaints.

III.4. Determination of the importance and type of complaint

This section determines the procedures and rules of action to be followed in relation to complaints received through the different internal communication channels of *tk* and thyssenkrupp Group.

(i) General procedure

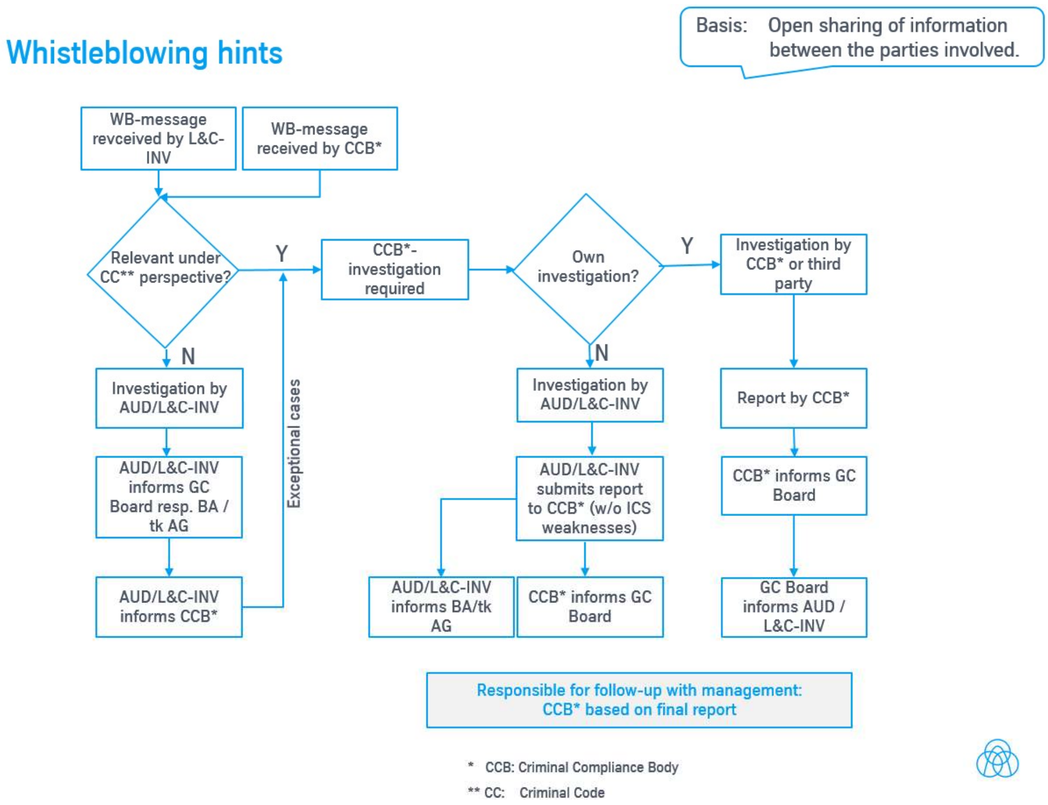
The *Criminal Compliance Body* will determine together with CO/L&C-INV and CO/AUD if the complaint (of which it may be aware by any of the communication means described in this *Regulation*) is related to:

- Infringements of the Code of Conduct and/or of the Compliance laws and regulations
- Criminal irregularities, of which any entity within the *Criminal Control Scope* may be accused
- Infringements or irregularities of a financial or audit nature

Once the complaint has been documented, the *Criminal Compliance Body*, together with CO/L&C-INV decides – based on the particular case – who is going to drive the investigation. All meetings or decisions shall be documented and signed by the *Criminal Compliance Body.*

If the case is related to the core Compliance topics of CPL within the thyssenkrupp Group and relevant under Criminal Code perspective, the investigation will be carried out by CO/L&C-INV and CO/AUD.

If the case requires an investigation from a Criminal Code perspective, the *Criminal Compliance Body* decides, in alignment with CO/L&C-INV and CO/AUD whether it engages CO/L&C-INV and CO/AUD, a third party or carry out the investigation itself.



(ii) Notification of receipt of the *complaint*

A) Complaints related to the subject matter of this Regulation

Once a complaint has been received by the *Criminal Compliance Body,* the Whistleblower system of thyssenkrupp Group or through other channels by CO/CPL-INV and its importance related to the subject matter of this *Regulation* is jointly determined, in order to provide the complainant with the corresponding acknowledgement of receipt and information about the collection and processing of its personal data, the President of the *Criminal Compliance Body* will send it one of the following communications, a draft of which will be provided by the Secretary, provided the complainant is contactable:

- If the complaint is considered irrelevant, inappropriate or unrelated to the purposes of the *Regulation*, a communication will be sent to the complainant indicating the aforementioned decision.

- However, it is possible that after the joint analysis by the *Criminal Compliance Body* and CO/L&C-INV and CO/AUD and if it is not related to the subject matter of this *Regulation*, it may be considered advisable to refer the complaint to other units in *tk f*or to specific public authorities. The contact with public authorities must at all times be driven and approved by CO/L&C-INV. For these purposes, a communication will be sent to the complainant to inform the latter of the suggested destination of its communication always in compliance with data protection law requirements.
- When the complaint is considered relevant but its content is deemed to be insufficient, incomplete, or does not provide the necessary detail to undertake an investigation of the case, then a communication will be sent, requesting any additional information that may be appropriate.
- When the complaint is relevant and the information or documentation provided is sufficient for the initiation of the corresponding investigation of the case, then a communication will be sent notifying the investigation of the case.
- If the complainant provides data from a third party that is not the defendant (witnesses, for example), they should proceed to inform the third party that its data will be processed and the origin of same, requesting the latter's consent for said data to be processed.

The President of the *Criminal Compliance Body* will document, with the help of the Secretary and in alignment with CO/L&C-INV and CO/AUD, the reasons for filing the case or initiating the investigation.

The President of the *Criminal Compliance Body* will ask, whenever appropriate, the Human Resources Department to adopt the appropriate measures to prevent and avoid any reprisals against the complainant.

In order to confirm the sending and content of whatever communication sent by a complainant, CO/L&C-INV and CO/AUD or the Criminal Compliance Body as applicable shall use the same communication channel first used or provided by the complainant.

B) Complaints related to the core Compliance topics of thyssenkrupp Group

- Complaints related to the core Compliance topics of thyssenkrupp Group (antitrust, anticorruption, data protection, anti-money laundering and trade compliance) shall be investigated according to the Compliance Investigations and/ or Internal Auditing procedures, as amended from time to time.

  Sections III.5 to III.8 below will apply to investigations driven by the Criminal Compliance Body.

III.5. Investigation of the complaint

The investigation on criminal code topics may be internal, external or mixed, ensuring in all cases the independence and confidentiality, both in substance and form.

Whenever personal data are communicated between different *tk* entities, including the entities indicated in *Annex I*, or, whenever they exist, intended for *tk's* offices abroad, the provisions established in Spanish personal data protection regulations must be complied with, as well as the provisions established in analogous regulations of the foreign country.

In case CO/L&C-INV and CO/AUD have been conducting the investigation, the Investigation Report will be placed at the disposal of the *Criminal Compliance Body*.

In case the investigation has been carried out by the *Criminal Compliance Body*, the Secretary of the *Criminal Compliance Body* will prepare the report, under the supervision of the President, and submit it to the *Criminal Compliance Body.* It will be debated and, where appropriate, ratified by the *Criminal Compliance Body*, as the collegiate body, for later submission to the Board of Directors.

The Investigation Report will propose the disciplinary measures it deems appropriate, as detailed in *section VI* of this *Regulation.*

The *Criminal Compliance Body* must prepare a document of recommendations aimed at improving internal controls that have proven to be deficient, and submit this document to the Board of Directors for its evaluation and execution.

III.6. Resolution

The Board of Directors (or when relevant, the management structure within *tk* competent to decide) will take the necessary decisions regarding the reported case, once it has received the Investigations Report (approved by the *Criminal Compliance Body)* and attachments, if any.

The Board of Directors will inform the *Criminal Compliance Body*, through its President, of the agreed actions, based on the recommendations given, so that they are documented in the *tk and by CO/L&C-INV and CO/AUD, if applicable*. In this sense, and using the instructions established in *section VI* of *Regulation* (Disciplinary system) as a guide, it will order the adoption of disciplinary measures that are legitimate and proportionate to the facts under current regulations. If it affects employees, it will inform the Human Resources department to ensure its proper execution within the applicable labour framework.

The final decision by the Board of Directors on the recommendations given by either the Criminal Compliance Body, CO/L&C-INV and/ or CO/AUD shall be documented.

III.7. Communication to the complainant and data blocking

The President of the *Criminal Compliance Body* will inform the complainant by means of a formal letter or email of the completion of the investigation in case this has been carried out by the *Criminal Compliance Body* itself, indicating whether or not there has been a breach of the rules that affect *tk*.

The letter indicated in the previous paragraph will be sent for the attention of the complainant by means of a registered letter or email sent with acknowledgement of receipt and a text certificate.

Special care will always be taken to issue communications relating to the processing of personal data, corresponding to both the complainant and the defendant or third parties mentioned in the complaint or included in the investigation.

III.8. Notification to the defendant

The President of the *Criminal Compliance Body* will inform the defendant of the complaint received, the investigation carried out and the conclusions reached through a formal letter, which may be sent to complement other communications in which the defendant will be notified of the adoption of appropriate contractual, disciplinary or judicial measures.

The letter indicated in the previous paragraph will be sent for the attention of the defendant by means of registered letter sent with acknowledgement of receipt. Alternatively, and if warranted due to the circumstances of the case, the notification may be delivered to the defendant in person, at work, with acknowledgement of receipt.

In any case and independently of the foregoing, the *Criminal Compliance Body* must remember to inform the defendant of the processing of their personal data in accordance with the terms established in Data Protection regulations.

For these reasons, it is advisable that the investigations aimed at clarifying the facts of the complaint should not be prolonged beyond that period, at least during their initial phase.

IV. Reporting phase

IV.1. Crime prevention report

For each financial year, the *Criminal Compliance Body* will prepare a Criminal Prevention Report for delivery to the Board of Directors with minimum content covering the following areas:

(i) General

Issuance date and reporting period, signed by the members of the *Criminal Compliance Body*. The list of *tk* entities for which the prevention and response tasks reported have been planned, can be found in the annex.

(ii) Crime prevention area

Training

The type of training provided to *tk's* employees will be specified together with its scope with a summary of the contents and the mechanisms used to compare the use of such training.

Controls

If a significant increase in complaints regarding a specific offence is detected, a proposal will be submitted to modify its rating in *tk* criminal risk map or its inclusion therein, as well as the possibility of modifying or implementing possible means of control, in accordance with the *Catalogue*.

(iii) Crime response area

An annual report of the incidents and/or complaints received during the year will be prepared. This summary will identify the group of crimes in which it must be classified, the situation of that crime in *tk's* criminal risk map and, where appropriate, the measures that have been carried out to resolve the situation reported.

The Board of Directors will be responsible for disseminating the annual report (duly anonymised) among Management and/or areas considered to be informed to have knowledge or adopt the measures.

V. Monitoring phase

The *Criminal Compliance Body* will ensure that the Crime Prevention Model is subject to annual review by the Board of Directors and Senior Management (especially the document entitled Identification of criminal risks and controls described in *section II.5* of this document), in order to ensure that its content is adapted to the circumstances of the *Organization*.

Likewise, the *Criminal Compliance Body* will ensure that the Crime Prevention Model is verified and modified when:

a) Serious breach of its provisions is detected, or

b) Changes occur in the organization, in the control structure or in the activity developed by *tk* that make such modification necessary.

Regardless of the foregoing, it will inform *tk's* Board of Directors as described below.

V.1. Evaluation report

For each company year, the *Criminal Compliance Body* will prepare an Assessment Report (if necessary, together with the Crime Prevention Report, which it shall submit to the Board of Directors and which must contain information on at least the following aspects:

(i) Risk-taking behaviour

List of incidents detected during the reporting period that are related to risk behaviours from a criminal perspective as well as actions deriving from such behaviours.

(ii) Crime Prevention and Response Regulation

Modifications introduced or pending introduction (improvement proposals) in the *Catalogue*, as well as in this document. The current version of *tk's Catalogue* will be attached.

(iii) Controls

Indication of the modified controls and the new controls introduced, with an explanation of the reason for their modification/introduction. Controls in the study, analysis or implementation phase.

The sections "*Regulation* and *Catalogue*", as well as "*Controls*" should be consistent with the section on *"Risk behaviours"*.

The Board of Directors will be responsible for disseminating the Evaluation report among senior management or, where appropriate, the areas it considers should be informed for them to have knowledge of and adopt the measures.

VI. Disciplinary regime

VI.1. Measurements

In accordance with the provisions established in the thyssenkrupp Code of Conduct and the collective bargaining agreement of the *tk* applicable to the relevant employee, as well as in this document, all employees, regardless of their hierarchical level and geographical or functional location, have the obligation to comply with the principles and procedures established in said texts and all further applicable policies and regulations, as well as the obligation to report any infringement therewith.

Therefore, when the *Criminal Compliance Body* becomes aware of the infringement of the instructions outlined, in alignment with CO/L&C-INV and or CO/AUD it will propose to the Board of Directors disciplinary measures (in the workplace) or contractual actions (in commercial relations with third parties) that it considers proportional to the violation, risk or damage caused. The above-mentioned measures shall not only be taken against the persons whose behaviors have caused the risk or damage, but also against any employee who has failed to follow the procedures established by the thyssenkrupp Group and *tk* for its prevention and response, a circumstance that, in itself, is considered an infringement of the ethical principles and values to which the thyssenkrupp Group and *tk* are committed. The Board of Directors shall decide based on the proposals made.

The measures adopted from a labour perspective must comply with applicable regulations, without for this reason losing force or proportionality with the seriousness of the events bringing about their application, informing the legal representatives of the workers, if necessary.

If it is determined that any employee's performance could also constitute a criminal offence attributable to the legal entity, this circumstance will be considered to be reported to the competent public authorities for reviewing and prosecuting crimes. In case this criminal offense is connected to the core Compliance topics, any report has to be aligned with CO/CPL-INV upfront, in further cases with LEX. This communication will be accompanied by all *documents and/or evidence gathered and presented during the Response phase regulated in section III* of this *Regulation*.

Annex I

Entities to which the *Regulation* applies

Entity Company name	Date of adhesion to *thyssenkrupp's* Regulation	Company body formal-izing the adhesion
thyssenkrupp Materi-als Ibérica	09/05/22	Management Team