Criminal Compliance Policy of thyssenkrupp thyssenkrupp Materials Ibérica

Version 1.0

thyssenkrupp

Criminal Compliance Policy of thyssenkrupp Materials Ibérica

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Important information about this document	
Identification of the Policy	*Criminal Compliance Policy*
Policy of global or national application	National application for tk Group Companies in Spain
Section on other Policies	None
Rules and regulations that it replaces	None
Rules and regulations that it repeals	None
Related rules and regulations	Crime Prevention and Response Regulation
Affected business unit or function	All the business units and functions of thyssenkrupp Materials Ibérica
Affected personnel	All employees of thyssenkrupp Materials Ibérica and Business Partners, as appropriate
Person or entity primarily responsible for its monitoring	Criminal Compliance Body
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Criminal Compliance Policy

CONTENTS

1. Criminal Compliance Policy

2.1 Catalogue of offences applicable to legal entities:

2.1.1 Human trafficking crimes

2.1.2 Offences relating to the discovery and disclosure of secrets

2.1.3 Fraud

2.1.4 Intellectual property crimes

2.1.5 Industrial property crimes

2.1.6 Market and consumer-related crimes

2.1.7 Business corruption crimes

2.1.8 Crimes relating to money laundering/possession of stolen goods

2.1.9 Illegal financing of political parties

2.1.10 Crimes against the Public Treasury and Social Security

2.1.11 Crimes committed against the rights of foreign citizens

2.1.12 Crimes against natural resources and the environment

2.1.13 Bribery

2.1.14 Influence peddling

2.1.15 Illegal acquisition or trafficking of human organs

2.1.16 Crimes relating to prostitution and the sexual exploitation and corruption of minors

2.1.17 Punishable bankruptcy

2.1.18 Obstruction of the enforcement process

2.1.19 Criminal damage

2.1.20 Crimes committed against land and town planning regulations

2.1.21 Crimes related to nuclear energy and ionizing radiation

2.1.22 Crimes caused by explosives and other agents

2.1.23 Crimes against public health

2.1.24 Currency counterfeiting and securities fraud

2.1.25 Counterfeiting of credit cards, debit cards and travellers checks

2.1.26 Crimes against fundamental rights and public freedoms guaranteed by the Constitution

2.1.27 Financing of terrorism offences

2.1.28 Smuggling

2.2. Offences identified during the criminal risk Assessment Process that have been prioritized with a higher than low Criminal Risk.

2.3. Other criminal figures identified in the Criminal Risk Assessment Process with low risk

3. Criminal Compliance Body

4. Reporting and Whistleblowing Channel

Annexes I – III

Comentado [RS1]: Please include the crimes identified as with higher than low risk in the risk assessment

1. Criminal Compliance Policy of thyssenkrupp Materials Ibérica

a) Scope of application

This Criminal Compliance Policy (hereinafter, the "Policy") applies to thyssenkrupp Materials Ibérica as well as to its subsidiaries that, by decision of its governing body, have adhered to this Policy and that make up the Criminal Control Scope for the purposes of this Policy.

As proof of the delivery and acceptance of this document, the formal declaration of conformity attached as **Annex II** can be provided to the employees of thyssenkrupp Materials Ibérica and the companies within its Criminal Control Scope that, due to their activity, may place thyssenkrupp Materials Ibérica in a situation of higher than low risk (in accordance with the result of the criminal risk assessment performed). Thyssenkrupp Materials Ibérica also makes this Policy available to any natural and legal persons with which it engages in its commercial or industrial operations and which may put thyssenkrupp Materials Ibérica in a situation of higher than low risk (in accordance with the results of the criminal risk assessment performed). Adherence to this Policy will be carried out through the channels provided in **Annex III** to this Policy.

Comentado [RS2]: Each GC is free to decide whether to provide that in hand to the employees or via email with confirmation of receipt.

b) Definitions

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

i. **thyssenkrupp, tk, or Organization**: thyssenkrupp Materials Ibérica in Spain

ii. **Criminal control Scope**: this includes thyssenkrupp and all the entities adhering to the Criminal Compliance Policy and to the rest of thyssenkrupp's Crime prevention model, as determined by the company's board of directors and as listed in **Annex I** to this Policy.

iii. **Employees of the organization**: members of the Board of Directors, members of Senior management and general management, employees, workers or temporary employees or employees hired under a collaboration agreement, volunteers of the Organization and other persons hierarchically subordinate to any of the above.

iv. **Business partners**: any legal or natural person, except for the employees 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 thyssenkrupp to deliver goods or provide services.

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

vi. **Criminal Compliance Policy**: this is the set of provisions contained in this text, occasionally referred to as the "Policy".

vii. **Crime prevention and response Regulation**: this is the text outlining the organizational measures and procedures put into place to ensure the effectiveness of the Criminal Compliance Policy and the Organization's Crime Prevention Model.

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

c) Purpose of the Policy

This Policy implements the provisions established in the thyssenkrupp Code of Conduct applicable to thyssenkrupp and is therefore linked to its ethical values, ratifying thyssenkrupp's firm intention to ensure conduct compliant with current legislation and ethical standards, establishing, for this purpose, its framework of compliance principles under criminal law.

d) Risk-taking behavior

This Policy briefly describes the different criminal offences that, pursuant to Article 31 bis of the Spanish Criminal Code, may be attributable to legal persons in Spain.

The risk-taking behaviors described in the Policy and, by extension, the criminal liability of legal persons under Spanish criminal law, are associated with crimes committed in the name or on behalf of such legal persons, and for direct or indirect profit, by their legal representatives and de facto or de jure administrators, when such behaviors correspond to the offences envisaged in the Criminal Code.

However, legal persons are also criminally liable for criminal offences committed in the performance of company activities and directly or indirectly on behalf or for the benefit of same, by persons who, being subject to the authority of thyssenkrupp’s de facto or de jure legal representatives and administrators, may have committed a crime due to insufficient control over the latter, according to the specific circumstances in each case.

Thus, in accordance with the foregoing and on a proportional basis, this Policy extends to all thyssenkrupp's business partners, whenever necessary due to the specific circumstances in each case, in order to ensure compliance with the law and the exercise of due diligence.

e) Governing laws and regulations

Laws and regulations, as well as internal policies mentioned in this document will be interpreted in the particular modified version applicable, as amended from time to time.

2.1. List of crimes applicable to legal entities

The different criminal offences for which any legal person may be criminally liable are outlined below. The information contained in this Policy is neither detailed nor definitive; the offences described may be committed in different ways to those mentioned in this Policy.

The different provisions of the Criminal Code that may apply to thyssenkrupp are not reproduced in full or completely, since it is the legal obligation of each person to be duly informed of the Law and compliance therewith.

Moreover, it is important to remember that legal entities may not only be criminally liable for actions or omissions committed in Spain, but also for events occurring in other countries if certain circumstances are fulfilled.

Finally, the concept of "benefit/profit" for the company can be interpreted in broad sense since this may be either direct (i.e. a potential gain for the legal entity in question) or indirect (i.e. the saving, absence or non-existence of a cost which the legal entity should have incurred in order to comply with its duty to supervise, monitor and control its activities, according to the specific circumstances in each case). For this reason, the employees of the organization and Business Partners are expected to exercise caution and, in case of doubt regarding the application of this Policy, to contact thyssenkrupp's Criminal Compliance Body as indicated in sections 3 and 4 of this document.

2.1.1 Human trafficking crimes

a) Punishable forms of conduct

This type of criminal offence applicable to legal persons in Spain is defined in Article 177 bis of the Criminal Code, which punishes any act committed in or outside Spanish territory, relating to the capture, transportation, transfer, shelter, reception or lodging of any person who is subjected to forced labour, slavery, sexual exploitation, extraction of bodily organs, forced marriage or exploitation to carry out criminal activities.

b) Additional information

In such matters, companies in general must take special care when dealing with third parties that engage in bad practices or that are in high-risk jurisdictions (e.g. those in which Human Rights are not promoted or fully respected), establishing sufficient contractual reservations and controls to enable them to verify that the facilities of their business partners comply with safety and health parameters compliant with thyssenkrupp's internal principles and rules and regulations. Therefore, compliance with oversight and control measures, but above all the careful and responsible selection of thyssenkrupp's Business Partners, are of vital importance to prevent such types of criminal offences.

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners are expected to respect the working conditions of the persons under their responsibility, i.e. both their own employees and those persons operating in the market on behalf of thyssenkrupp, ensuring compliance with current labor regulations in Spain, particularly in relation to occupational hygiene, health and safety, as well as respect for the corresponding working and rest hours, compliance with legal requirements regarding the collection/payment of salaries, as well as the non-employment of minors (i.e. those who do not meet legal requirements to be able to work).

In this respect, it is worth restating the importance of being vigilant at all times with regard to third parties that maintain recurring relations with thyssenkrupp in order to avoid any contamination from malpractice on the part of said third parties, regardless of whether they are located in other jurisdictions.

In this sense, the employees of the organization and the business partners are required to comply with the guidelines on the prevention of occupational risks established by thyssenkrupp, and especially with those stipulated in the "Supplier Code of Conduct", "Supplier Evaluation and Qualification", "Occupational Risk Prevention Plan" [*"Plan de Prevención de Riesgos Laborales"*], "Documentary supplier assessment" [*"Evaluación documental de proveedores"*], as well as in the "Regulation on the use of subcontractors" ["*Reglamento sobre el uso de subcontratistas*"], and the "Group Regulation: Compliance in dealings with Business Partners" in order to minimize any possible risk. It is especially important that, in the event of doubts regarding whether an action may or may not incur in any type of prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

Comentado [RS3]: Please include any relevant suppliers' assessment process, occupational risk prevention plan, subcontractors regulation, etc. applicable to your group company, either based on internal thyssenkrupp regulations or local, regional or national legislations.

2.1.2 Offences relating to the discovery and disclosure of secrets

a) Punishable behaviors

Article 197 to 197 quinquies of the Criminal Code detail the different types of conduct which are classified as crimes in terms of the discovery and disclosure of secrets and computer trespass.

Thus, in general terms, those acts intended to discover secrets or violate the privacy of another person, without their consent, in order to appropriate information relating to them, are punished.

Such conduct is also punishable when data are not seized but rather used, modified or disclosed to the detriment of a third party.

b) Additional information

In relation to these aspects, extra diligence should be demanded in these matters from those responsible and employees who, because of their position in thyssenkrupp and the documentation used for their daily activity or labor relations, have a special duty to protect and guarantee the aforementioned information.

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners are expected not only to comply with the provisions established in the Organic Law on Data Protection and the European General Data Protection Regulation and the regulations implementing and completing said law, but also, in compliance with the aforementioned law, to respect those security measures (physical and logical) necessary in terms of data processing and storage.

It is equally important that the employees of the organization, entrusted with managing thyssenkrupp's new hires inform them when they join the organization that they will not be able to use any information that they might have obtained from a previous employer, since such practice could entail the commission of practices related to industrial espionage (analyzed in the section on criminal offences against the market and consumers) and, depending on the information provided, the commission of a crime of unlawful discovery of secrets in the terms provided for in the articles mentioned in section a).

In this regard, Employees of the organization need to comply with thyssenkrupp’s Group Regulation Data Protection and Group Regulation Information Security, as well as any other security or data protection policy or local regulation, which might be applicable, in order to minimize any possible risk. It is especially important that, if in doubt regarding whether any action may or may not incur in any type of prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

2.1.3 Fraud

a) Punishable behaviors

Articles 248 to 251 bis of the Criminal Code regulate the crime of fraud, punishing any natural person or legal entity that, either itself or through an intermediary, for the purpose of obtaining an economic benefit, intentionally deceives another person in order for the latter to withdraw funds to their own detriment or to that of others.

Similarly, conduct involving computer manipulation and resulting in deception and consequently an illegal transfer of assets phishing, as well as the manufacture, introduction, possession or facilitation of a computer program for that purpose will be punished.

b) Additional information

Procedural fraud is also included as a serious form of the crime (among others), relating to the commission of practices aimed at provoking the manipulation of evidence or similar fraud, causing the Judge or Court to commit errors and leading the latter to make decisions that harm the economic interests of the other party or a third party.

It is understood that so-called "misleading advertising" may also result in the commission of fraud in accordance with consumer and user protection parameters.

For this reason, in its relationship with third parties, thyssenkrupp must maximize transparency in the information it issues so that it does not include untruthful data that could lead thyssenkrupp to obtain an economic benefit, in terms of both the production and marketing of its products, ensuring that the information it issues about its products or services or other similar aspects is always clear.

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners are expected to show absolute respect for the legality and the veracity of the information provided to third parties with whom it is related, whether customers, suppliers, or third parties in general, adapting at all times to the rules governing commercial good faith.

In this sense, the employees of the organization and thyssenkrupp's business partners are required to comply with "Group Regulation Compliance in dealings with Business Partners“, as well as "Group Regulation Fraud Reporting“, in order to minimize any possible risk. It is especially important that, if in doubt regarding whether an action may or may not incur in any type of prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

2.1.4 Intellectual property crimes

a) Punishable behaviors

Articles 270 to 272 of the Criminal Code punish persons who, for profit, act in a manner that infringes the intellectual property rights of others, to the detriment of their legitimate holders, assignees or licensees.

b) Additional information

Although the most widespread conducts classified under this type of crime would be the reproduction, plagiarism, distribution or public communication of all or part of a literary, artistic or scientific work, as well as its transformation, interpretation or artistic execution in any media or by any means without due authorization from the holders of the copyright or their assignees, special attention should also be paid to any conduct by persons seeking to facilitate the suppression or neutralization of technological measures used to prevent their commission (filters, firewalls and other IT security measures), or the provision of content referencing services on the Internet that facilitates the location of protected content unlawfully offered on the Internet when a series of conditions concur.

In this sense, conducts encompassed within section a) would include, for example, the use of a computer program to violate the protections of a computer program and proceed to copy and install the program on the company's equipment, as well as transportation, storage, pirating of works or breaches of Intellectual Property Law in the company's vehicles or facilities.

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners, without prejudice to the permissions and computer filters available to them, are expected to use the computer material provided by the Organization for the purposes set forth in thyssenkrupp's “Group Regulation Information Security” [“*Política de seguridad de la información”*], avoiding, in all cases, the unauthorized downloading of computer programs or files (music, films, etc.) and promoting the legitimate use of the programs used for the exercise of their functions, through requesting the corresponding license.

Similarly, all of them are expected to pay special attention to the unauthorized use of material (texts, images, etc.) that are not of their own creation (generated by the employees of the organization hired for this purpose), requesting (whenever possible) confirmation that the necessary rights for their use have been assigned.

If in doubt regarding whether an action may or may not incur any type of prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

2.1.5 Crimes relating to industrial property

a) Punishable behaviors

Articles 273 to 277 of the Criminal Code seek to protect the rights that cover the following aspects: (i) utility models and patents; (ii) trademarks, trade names and signs of establishments; and (iii) appellations of origin.

b) Additional information

The main types of conduct in this case would be the manufacturing, production or import of protected objects or goods, provided that this is carried out for industrial and/or commercial purposes and without prior consent of the rights holder.

Likewise, the offer, distribution or commercialization of products incorporating an identical or confusing distinctive sign compared to the product, which holds the right and a duly registered trademark, shall be punished. The same applies to the storage of products that incur the aforementioned breach (e.g. the introduction of counterfeit products in Spain, the reproduction and/or imitation of any utility model, patent, mould, etc., taking into account that mere possession and "internal" use already constitute an illicit act).

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners are expected to promote the use of their products and/or services in accordance with current trademark and patent regulations, avoiding in all cases imitations or any other practices that may cause confusion in the market, respecting the rights of their competitors and other third parties in these matters, thus promoting legitimate competition in compliance with the law.

In this regard, the employees of the organization and thyssenkrupp's business partners are required to comply with thyssenkrupp's principles of action regarding the use of authorized resources and established procedures in the organization in the processes of creation and development of its products, all with a view to minimizing any possible risk. It is especially important that, if in doubt regarding whether an action may or may not incur in any type of prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

2.1.6 Market and consumer-related crimes

a) Punishable behaviors

Articles 278 to 286 of the Criminal Code punish different types of conduct that, to a greater or lesser extent, may affect free competition or consumer rights. The main types of conduct punishable under the aforementioned precepts of the main conducts punishable according to the provisions established in the aforementioned articles are the appropriation, dissemination, disclosure or non-consensual transfer of company secrets (industrial espionage).

b) Additional information

Although not expressly defined in the Criminal Code as behaviors directly attributable to legal persons, it is especially important, in relation to this offence, to address a series of practices that may affect free competition, including most notably (i) the distribution of commercial territory with competitors and/or (ii) the alteration of prices resulting from the free competition of products.

On the other hand, special care must be taken with regard to the spreading of fake news or false rumors, which may affect goods, securities or financial instruments, as well as through the use of privileged information.

Likewise, with respect to behaviors that may violate consumer rights, criminal penalties will be imposed in the event of, among other offences, (i) misleading advertising about goods or services or (ii) alteration or manipulation of measuring devices to the detriment of consumers (e.g. for reflecting an amount or amounts other than real ones), provided that such practices cause serious damage to consumers.

As this concerns various types of conduct, and some of them could be committed inadvertently (e.g. the seizure of company secrets by hiring personnel from the competition, not so much because of their professional qualities but because of the specific possession of information that could be useful, and the same could occur with anti-competitive agreements that are sometimes not be perceived as such), special care must be taken in relation to the offences encompassed within this criminal offence.

c) What is expected of the employees *of the organization* and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners are expected, within their capacity of action, to exercise adequate professional diligence, avoiding practices or conducts that leave scope to alter or agree market conditions or obtain any type of advantage in an illegal manner. Likewise, they are expected to monitor the possibility of incurring in the appropriation of competitors' secrets to which they should not have access, and they should act with the necessary care when processing information that may be considered privileged.

In this regard, the employees of the Organization are required to comply with the thyssenkrupp's internal regulations, as well as the regulations on Competition (“Group

Regulation Competition” and the Guidance Note “Trade association activities and conduct in meetings with competitors at association meetings”) , in order to minimize any possible risk. It is especially important that, if in doubt regarding whether an action may or may not incur in any type of prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

2.1.7 Business corruption crimes

a) Punishable forms of conduct

Pursuant to Articles 286 bis to 286 quater of the Criminal Code, the conduct of any natural person who, individually or through an intermediary, engages in conduct that seeks to unduly favour another person or entity in the acquisition or sale of goods, the contracting of services or in commercial relationships is criminally punishable.

b) Additional information

As in the case of Bribery, this offence covers not only its active commission ("whoever, individually or through an intermediary, promises, offers or grants [...]") but also its passive commission ("whoever, individually or through an intermediary, receives, requests or accepts [...]").

In this regard, it is irrelevant that such activities take place outside working hours or outside thyssenkrupp's facilities or are financed individually. Likewise, it is also irrelevant whether these acts are carried out in Spain or abroad.

In addition, it must also be considered that in the absence of an economic scale in our Criminal Code, which serves to differentiate what can be considered a justified courtesy expense from one which might involve the commission of a business corruption offence, it is necessary to be prudent when offering or receiving such gifts, avoiding those that may lend themselves to alter impartiality in the adoption of the resulting decision (e.g. offering/accepting a gift or invitation to/from a provider, client or any third party, with the purpose of awarding a contract or closing a commercial agreement, etc.).

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and the business partners are expected to refrain from accepting or offering gifts, invitations or advantages of any kind (except those that are within the limits of the criteria established in writing by thyssenkrupp), whose objective is to obtain contracts and/or business artificially.

In this regard, the employees of the organization are required to comply with thyssenkrupp's "Code of Conduct", with the Group Regulation “Corruption Prevention” as well as with the Guidance Note “On dealing with invitations, gifts and private discounts“, the Guidance Note on “Criminal law on corruption and tax treatment of benefits granted to third parties in business dealings in Germany“ and the Group Supporting Document “Invitations and Gifts”, in order to minimize any possible risk. It is especially important that, prior to any contractual relationship, the employees of the Organization that formalize contracts adequately verify the qualifications and integrity of said third parties.

If in doubt regarding whether an action may or may not incur any type of prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

2.1.8 Money laundering / receiving stolen goods offences

a) Punishable behaviors

Articles 298 to 302 of the Criminal Code jointly regulate the crime of receiving stolen goods and money laundering. Their association is motivated because in both crimes, assets are protected and conducts that seek to grant legal status to goods coming from illicit activities (receiving stolen goods) and money (money laundering) are punished.

Thus, those who commit the crime of receiving stolen goods for profit and knowingly commit a crime against assets, without being the authors or accomplices in same, grant legal status to goods of illegal origin for the purpose of profiting from the latter.

Similarly, the crime of money laundering is typified as the possession or trafficking of money of illegal origin.

b) Additional information

Any legal entity may be subject to a crime of money laundering as defined in criminal law. Thus, the acceptance of large amounts of cash in any company will increase the risks that this money may be of an illicit origin (such as drug trafficking or the sale of stolen products, etc.).

Regarding the crime of receiving stolen goods, special attention must be paid to any third-parties offering goods in suspicious circumstances (e.g. at a price significantly lower than market price or without the appropriate certificates when the goods require them).

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners are expected to act diligently, being alert to suspicious transactions (unknown suppliers, lack of documentary support, prices significantly lower than market, requests for payments to accounts located in tax havens, etc.), and notify such transactions as soon as possible to those responsible at thyssenkrupp, without revealing to the third party in question that controls and investigations are underway.

Likewise, it is expected that those who, in the exercise of their positions and functions, establish commercial relations of special importance for thyssenkrupp - due to either their recurrent nature or economic size -, review the integrity and honesty of the individuals and legal persons with which they intend to initiate such commercial relationships. Moreover, this should also be carried out with those relationships that they already maintain (e.g. through finding out about the third parties in question in reliable databases), in order to avoid any crime being committed in this way.

In this sense, the employees of the organization and thyssenkrupp's business partners are required to comply with Royal Decree 304/2014, of 5 May, approving the Regulation of Law 10/2010, of 28 April, on the prevention of money-laundering and the financing of terrorism (*Real Decreto 304/2014, de 5 de mayo, por el que se aprueba el Reglamento de la Ley 10/2010, de 28 de abril, de prevención del blanqueo de capitales y de la financiación del terrorismo)* as well as thyssenkrupp's internal money-laundering prevention regulations, as well as with the Group Regulation “Corruption Prevention", in order to minimize any possible risk. It is especially important that, if in doubt regarding whether an action may or may not incur in any type of prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

2.1.9 Illegal financing of political parties

a) Punishable behaviors

Articles 304 bis and 304 ter of the Criminal Code punish, among other conducts, donations or contributions to a political party, federation, coalition or grouping of electors, in the terms provided in the specific regulations on financing of political parties, and including, for the purposes of this Policy, donations made to foundations linked to political parties.

b) Additional information

Thus, the intention is to avoid situations in which economic interests may be significant in party structures and their possible political participation (e.g. through the delivery of money to political parties through a company or through the transfer of some of its facilities for free or for an amount lower than market price for the holding of election campaigns or other political events, etc.).

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners are expected to exercise special diligence when making donations or contributions. They should do so in compliance with current legislation in this area, as well as with the Group Regulation "On Corporate Citizenship Activities, Memberships and Ticket Purchases", in order to minimize any possible conduct that could be construed as a donation to political parties, or as sponsoring causes linked to the latter or their political campaigns.

In this regard, it is particularly important that, if in doubts regarding whether an action may or may not incur in some type of prohibited activity, the employees of the organization and thyssenkrupp's business partners should consult such matters with the Criminal Compliance Body as soon as possible.

2.1.10 Crimes against the Public Treasury and Social Security

a) Punishable behaviours

These crimes are regulated in Articles 305 to 310 bis of the Criminal Code. In this regard, any person who evades the payment of taxes or falsifies the conditions required to obtain subsidies, rebates or grants from the Public Administration, for an amount exceeding 120,000 euros, will be responsible for a crime against the Public Treasury and Social Security.

Likewise, any person failing to pay the corresponding contributions to the Social Security will be committing this offence, as will those who obtain undue funds from the general budgets of the European Union or others administered by it, for an amount greater than 50,000 euros.

This offence also includes the defined practices of non-compliance with the obligation to keep commercial accounts, books and tax records, or the existence of accounts which are different to the real ones (e.g. in order to obtain a public subsidy). Therefore, thyssenkrupp is expected to keep rigorous accounts that accurately reflect its real financial situation.

b) Additional information

In relation to the crimes described above, it must be borne in mind that they may be committed by act or omission, and that the mere presentation of letters of payment or even their payment does not necessarily prevent their commission.

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners are expected to be especially alert to the existence of situations that may correspond to the behaviours described in section a), especially those persons who, due to their position or position in the organization, have a special duty of care and oversight, referring to internal regulations and, when circumstances so advise, requesting the timely advice of external experts, ensuring that all the foregoing is duly documented and filed.

Likewise, all of them are expected to ensure compliance with the law in the course of their daily functions and that thyssenkrupp's accounting entries, taxes, etc. provide a true and fair view of the organization's financial position, fulfilling their obligations to preserve and custody the corresponding supporting documentation.

In this regard, the employees of the organization and thyssenkrupp's business partners are required to respect thyssenkrupp's internal tax or financial rules and regulations, ensuring strict compliance with the processes that develop its contents, the "Group Operating Instruction Transfer Pricing" and the Group Regulation “Taxes" in order to minimize any possible risk. It is especially important that, if in doubt regarding whether an action may or may not incur in some type of prohibited activity, the Criminal Compliance Body is consulted as soon as possible.

2.1.11 Crimes committed against the rights of foreign citizens

a) Punishable behaviors

Article 318 bis of the Criminal Code punishes the acts of those who intentionally promote or facilitate the illegal traffic, transit or clandestine immigration of non-nationals of an EU Member State in Spanish territory, violating the legislation on entry or transit of foreigners.

b) Additional information

This offence can be related to crimes against the Public Treasury and Social Security and human trafficking, since the promotion or facilitation of illegal trafficking or clandestine immigration of people usually leads to the irregular hiring of the latter in order to exploit them.

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners are expected to be especially careful and responsible in the selection of third parties with whom thyssenkrupp is directly or indirectly linked. In the same way, this should be encouraged in those services that are provided by third parties on behalf of thyssenkrupp on a recurring basis.

In this regard, the employees of the organization and thyssenkrupp's business partners are required to comply with thyssenkrupp's "Supplier Code of Conduct", in order to minimize any possible risk. It is especially important that, if in doubt regarding whether an action may or may not incur in any type of prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

2.1.12 Crimes against natural resources and the environment

a) Punishable behaviors

The regulations sanction not only individuals who engage in the practices provided for in Articles 325 to 331 of the Criminal Code (detailed below) but also those legal entities that breach general environmental protection regulations in some way.

In this regard, and depending on the seriousness of the act, organizations will be punished that, contrary to environmental protection regulations, directly or indirectly cause or give rise to emissions, discharges, radiations, extractions or excavations, silting, noise, vibrations, injections or deposits in the atmosphere, soil, subsoil or inland, marine or ground waters, including the high seas, including any impacts in cross-border areas, as well as water catchments that could seriously undermine the balance of natural systems.

It also penalizes the collection, transport, recovery, disposal and use of waste that puts people's lives in serious danger, or damages to air, soil, water, or animals and plants, as well as the absence of adequate control or surveillance that causes or may cause substantial damage to the latter.

b) Additional information

The behaviors described in Article 327 are particularly relevant and include, most notably, disobedience of express orders from the administrative authorities for the correction or suspension of the defined activities, the falsification or concealment of information on environmental aspects of the company, or the obstruction of Administration inspection activities in these matters.

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and of thyssenkrupp's business partners are expected to promote and carry out collaborative behavior with the administration in environmental matters, providing the requested information on these matters and facilitating their inspection activities.

Likewise, the persons who require necessary knowledge of environmental regulations due to their position or function in thyssenkrupp are expected to have such knowledge, and these persons must ensure the existence of the necessary certifications and the adequacy of the thyssenkrupp's performance regarding the corresponding technical requirements.

In this regard, the employees of the organization and thyssenkrupp's business partners are required to comply with thyssenkrupp's values regarding respect for the environment, in order to minimize any possible risk. It is especially important that, if in doubt regarding whether an act may or may not incur in some type of prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

2.1.13 Bribery

a) Punishable behaviors

The Spanish Criminal Code, specifically Articles 419 to 427 bis, punishes bribery both in its passive form (i.e. the conduct of soliciting or receiving gifts and entertainment or payments from authorities or public officials) and in its active form (i.e. practices of acceptance or offering care, gifts and/or remuneration to authorities or public officials) in order for said authority to perform, omit or delay an action contrary to its position or function for the benefit of the individual who delivers or offers the gift from a third party, the active form of the commission of bribery being the form to which mercantile companies, like thyssenkrupp would be more exposed.

b) Additional information

When these individuals act within the exercise of their duties in the company, the company will be equally affected by the practices of such individuals, potentially facing sanctions, such as disqualification for ten years from obtaining subsidies and public aid, contracts with public sector agencies or entities, and/or from enjoying tax and Social Security rebates or incentives.

In order to determine the scope of this offence, it is worthwhile mentioning that under the Criminal Code a public authority is deemed to refer to Spanish Members of Parliament and Senators, members of Legislative Assemblies of Autonomous Communities and of the European Parliament, prosecution service officials and the members of corporations, tribunals and collegiate bodies with their own jurisdiction or control. Also, in general and for the purposes of this offence, a public authority will be deemed to include (i) any person holding a legislative, administrative or judicial position or employment in a country of the European Union or any other foreign country (both by appointment and by election), (ii) any person who performs a public function for a country of the European Union or any other foreign country (including a public body or a public company, for the European Union or for another public international organization), or (iii) any official or agent of the European Union or of a public international organization.

When analyzing these offences and, above all, the means by which they are committed, not only should the commission of the offence concern thyssenkrupp directly, but also when third parties (e.g. intermediaries, commercial agents, external advisers, etc.) commit such illegalities vis-a-vis national or foreign authorities or public officials.

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners are expected not to engage in conduct that may be construed as inducing a lack of impartiality, transparency and rectitude in the decisions of public authorities through the offer or promise of delivery of goods or services (or other similar benefits), either directly or through third parties (through, for example, an external consultant, intermediary or business partner).

For this purpose, the employees of the organization and the business partners are required to comply with the principles established in thyssenkrupp's "Code of Conduct" in anti-corruption matters, and especially with thyssenkrupp's specific regulations in this regard (”Corruption Prevention", the “Guidance Note on dealing with invitations, gifts and private discounts" and the "Group Regulation Corruption Prevention"), as well as the procedures that develop the contents of the aforementioned regulations, in order to minimize any possible risk. It is especially important that, prior to any contractual relationship, the employees of the Organization who formalize contracts adequately verify the qualifications and integrity of said third parties and pro-actively ensure that said third parties act in accordance with thyssenkrupp’s values and ethical principles.

If in doubt regarding whether an action may or may not incur any type of prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

2.1.14 Influence peddling

a) Punishable behaviors

A regulation similar to the one applicable to bribery is set out in Articles 429 to 430 of the Criminal Code, which define the offence of influence peddling. In this specific case, the act of influencing a public official or authority by reason of kinship, affinity or personal relationship to achieve a resolution that may generate, directly or indirectly, an economic benefit for the individual or for a third party is punished.

b) Additional information

It is therefore an offence in which, as in bribery, the active or passive participation of an authority or public official is required and whose intention it is to manipulate the decision of the Administration in the exercise of its functions. For this reason, it is not infrequent for both crimes to be committed jointly.

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners are expected to act in an absolutely exemplary manner without abusing their personal relationships with public authorities. In the event that such relations of kinship or affinity do exist, those responsible at thyssenkrupp should be informed as soon as possible so that the personnel in question are removed from any direct business relationship with such posts.

In this regard, the employees of the organization and the business partners are required to comply with the Group Regulation “Corruption Prevention”, as well as thyssenkrupp's Guidance Note “On dealing with invitations, gifts and private discounts" in order to minimize any possible risk. It is especially important that, if in doubt as to whether an act may or may not incur in any prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

2.1.15 Offences related to the acquisition or illegal trafficking of human organs

a) Punishable behaviors

Article 156 bis of the Criminal Code establishes as an offence the commission of conducts that promote, favor, facilitate or publicize the illegal acquisition or trafficking of human organs or their transplant.

b) Additional information

In this regard, there may be companies that, due to their activity, and without this necessarily being directly related to the acquisition or trafficking of organs (such as a clinic or a hospital), could present a sectoral risk of participating in practices classifiable within this category of criminal offence, since publicizing the illegal trading, transport or storage of this type of merchandise would be sufficient for the company to be held criminally liable for such action (e.g. through the use of company means to transport organs, publicizing that human organs can be obtained in certain countries, etc.).

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and the business partners are expected to be vigilant about suspicious behaviors that may involve the commission or participation in the abovementioned activities, especially avoiding that thyssenkrupp's own resources or those subcontracted to provide services are used to facilitate the illegal trading or transport of human organs.

If in doubt regarding whether an action may or may not incur any type of prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

2.1.16 Crimes relating to prostitution and the sexual exploitation and corruption of minors

a) Punishable behaviors

Although these crimes, regulated in Articles 187 to 189 bis of the Criminal Code, are punishable, any person who forces a person of legal age to engage or remain in prostitution (through violence, intimidation, deception or abuse of the victim's situation of need or vulnerability) must be especially vigilant to the possible commission of this crime in their capacity as, for example, a necessary cooperator.

Likewise, the involvement of minors in such activities is punished, punishment being imposed on anyone who induces, promotes, favours or facilitates the prostitution of a minor or incapable person, or anyone who engages in any act or action (including possession for own use) associated with pornographic material involving minors or disabled persons in need of special protection. Technology is of vital importance in this type of crime.

b) Additional information

As in the case of “Business corruption offences”, in this regard, it is irrelevant whether or not such activities take place outside working hours or outside thyssenkrupp's facilities or are financed individually.

It is also irrelevant whether or not these acts are carried out in Spain or abroad, since the fact that activities linked to the crime of prostitution may be socially accepted in certain jurisdictions - despite its illegality - does not exempt the legal person and/or employee, manager or collaborator from complying with Spanish regulations, which expressly punish such behaviors when the circumstances provided in section a) occur. Thus, the level of surveillance and control by organizations that operate in these countries should be strengthened.

On the other hand, special care must be taken regarding the use that may be made of the computer systems provided to the company's personnel for the performance of their activities, as the mere possession on company computers or other devices (tablets, mobile phones, etc.) of pornographic material in which minors appear or their dissemination through the company's email, would already make the legal entity criminally liable if it has not taken the necessary security measures to avoid the commission of this crime.

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and the business partners are expected to remain vigilant and avoid any type of behavior that involves the risk of commission of or participation in prostitution or corruption of minors, especially in the context of the development of commercial activities, celebrations or events or through the improper use of thyssenkrupp's computer resources.

In this regard, the employees of the organization and the business partners are required to comply with thyssenkrupp's principles of integrity and honesty, especially ensuring compliance

with thyssenkrupp's systems regulations such as the International Framework Agreement on global minimum labor standards, as well as Information Security Policy, Human Resources Security Policy and Guidance Note on dealing with invitations, gifts and private discounts, as well as the proper use of the organization's resources and equipment, all with a view to minimizing any potential risk. It is especially important that, if in doubt regarding whether an action may or may not incur in any type of prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

2.1.17 Punishable bankruptcy

a) Punishable behaviors

Article 259 to 261 bis of the Criminal Code regulate punishable insolvencies, punishing certain conducts in situations of current or imminent insolvency. Thus, punishable offences in this regard include the concealment, damaging or destruction of assets in a bankruptcy situation or the withdrawal of money or the assumption of debt not in proportion to the debtor's asset situation.

Likewise, the aforementioned articles punish the sale of goods or provision of services for a price lower than that due, the simulation of credit, participation in speculative business, irregularities, breaches or double accounting. They also punish entrepreneurs who conceal, destroy or alter documentation that they are obliged to keep, or who formulate annual accounts or accounting books in violation of mercantile regulations.

b) Additional information

It must be borne in mind that the offence of punishable bankruptcy or bankruptcy may only be prosecuted when bankruptcy is actually declared or cessation of payments occurs. Therefore, it is prohibited to perform actions that in any way infringe the duty of diligence in the management of economic matters and unduly reduce the assets that guarantee the fulfilment of obligations, or which would hinder or prevent the creditor from having knowledge of the debtor's real economic situation.

In this regard, legal entities may commit this offence when, for example, annual accounts or accounting books are drawn up in a manner that breaches regulations governing commercial accounting.

c) What is expected of the employees of the Organization and thyssenkrupp's Business Partners

The *employees of the Organization* and thyssenkrupp's *Business Partners* are expected to exercise due diligence in the management of financial aspects and compliance with the regulations applicable to these matters (e.g. tax, mercantile regulations), as well as absolute respect for legality in general, and for veracity regarding financial information in particular, avoiding contributing to any situation that may undermine third-party guarantees and the capacity to obtain payments.

In this regard, all of them are required to remain especially vigilant of third-party collaborators who, in a situation of current or imminent insolvency, could make use of their commercial relationship with thyssenkrupp to mislead bona fide third-parties with whom they have relationships to offer the latter financial information that does not reflect its real financial situation.

Likewise, all of them are required to comply with thyssenkrupp's "*Group Regulation Fraud Reporting*" in order to minimize any possible risk. It is especially important that, if in doubt regarding whether a specific act may or may not incur in any type of prohibited activity, the *Criminal Compliance Body* should be consulted as soon as possible.

2.1.18 Obstruction of the enforcement process

a) Punishable behaviors

Articles 257 and 258 of the Criminal Code punish behaviors that intend to hinder, delay, or impede the enforcement of an embargo or administrative or judicial proceedings - whether initiated or foreseeable - through the disposal of assets or through acts that give rise to obligations for the debtor with respect to the aforementioned assets to the detriment of the creditor.

b) Additional information

Crimes relating to the obstruction of the enforcement process include, together with asset stripping, the concealment of assets in judicial or administrative enforcement proceedings and the unauthorized use by the depositary of goods seized by the Authority.

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners are expected to act honestly in the management of their obligations towards third parties and base their decisions on the principle of good faith.

Likewise, they must also ensure that third parties with whom they habitually interact do not use thyssenkrupp to carry out any act that delays, hinders or prevents, for example, the enforcement of an embargo or, in general, that prevents a third party from exercising their legitimate right to collect its credits.

In this regard, the employees of the organization and the business partners are required to comply with the Group Regulation Business Partners and the Group Regulation on Corruption Prevention and to be vigilant to requests from third parties that differ from ordinary operations, such as payments to accounts that are owned by unapproved third parties, changes in the recipient of issued invoices, etc., in order to minimize any possible risk. It is especially important that, if in doubt regarding whether an act may or may not incur in any type of prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

2.1.19 Damages

a) Punishable behaviors

Articles 264 to 264 quater of the Criminal Code punish actions relating to computer damage in general and, specifically, to practices that damage, deteriorate, alter, delete or render inaccessible data, computer programs or files of others, all without authorization and when the result produced is serious.

b) Additional information

In a commercial company, punishable offences in this regard correspond to the behaviors detailed in the previous section that seriously obstruct or interrupt the operation of a third-party computer system (e.g. a competitor), as well as the production, acquisition, import or facilitation to third parties of computer programs, passwords of computers or access codes, among others, to facilitate the commission of a crime without due authorization.

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners are expected, in view of the damages that could be caused to third parties by the practices described above, and, especially by persons with sufficient skills and means to carry out such damage, that personnel adapt their behavior to comply with the rules and regulations governing the use of thyssenkrupp's IT systems in order to minimize any possible risk. It is especially important that, if in doubt regarding whether an action may or may not incur in any type of prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

2.1.20 Crimes committed against land and town planning regulations

a) Punishable behaviors

In relation to these types of offences, Article 319 of the Criminal Code punishes behaviors that breach town-planning regulations, including most notably the possible execution of non- authorisable works on public land or property, or those of landscape, ecological, artistic, historical or cultural value, or those that have been considered for special protection.

b) Additional information

However, and without prejudice to the organization's ordinary activities that do not confer it the status of promoter, developer or technical director, thyssenkrupp could be penalized if concurring with others in such conduct linked to offences against natural resources and the environment, since opening premises or initiating works of special importance without the necessary and specific administrative license would constitute an aggravating circumstance.

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners are expected, in order to comply with the provisions of the Criminal Code, to comply scrupulously with the procedure for requesting, processing and obtaining administrative licenses to open premises, carry out construction work or for any other purpose the non-fulfilment of which could result in the commission of a crime against land and town planning regulations. In this regard, special attention must be drawn to the need to control the correct chronological order in the granting of licenses and the subsequent opening of any establishment that requires such administrative licenses, as well as the maintenance of the conditions thereof.

If in doubt regarding whether an action may or may not incur any type of prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

2.1.21 Crimes related to nuclear energy and ionizing radiation

a) Punishable behaviors

According to Article 343 of the Criminal Code, those who cast emit or discharge a quantity of materials or ionizing radiation into the air, soil or waters that endanger the life, integrity, health or property of one or more persons or the quality of air, soil, water, animals or plants, will be sanctioned.

b) Additional information

This offence bears some relation to the crime against natural resources and the environment, albeit with a more specific vision, taking into account the added danger any leakage of radioactive material would entail for the population and our environment.

It must also be borne in mind that this offence may be committed inadvertently, as it is not uncommon for certain measuring devices, for example, or other technological components to use or contain substances that may fall within the scope of the crime analyzed, or that may emit ionizing radiation.

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners are expected, as with the crimes against natural resources and the environment (especially those persons who, due to their position or post, may have a special duty to supervise these matters) make appropriate use and maintain any radioactive material and/or radioactive isotopes, or which emits ionizing radiation (e.g. measuring devices) that they may have or use.

If in doubt regarding whether an action may or may not incur any type of prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

2.1.22 Crimes caused by explosives and other agents

a) Punishable behaviors

Article 348 of the Criminal Code ensures the safety of people and the environment, punishing any behaviors that breach the safety rules established in the manufacturing, handling, transportation, possession and sale of explosives, flammable or corrosive substances, toxic and suffocating materials, or any other materials that may wreak havoc.

b) Additional information

Furthermore, it must be borne in mind that this offence also punishes those responsible for the surveillance, control and use of explosives or explosive substances if such persons, in breach of applicable regulations, have facilitated the actual loss or theft of said materials.

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners, especially those persons who, due to their post or responsibility at work, have a special duty to supervise these matters, act with due diligence in accordance with regulations and who help to reduce the risks of possible incidents involving explosives.

Thus, all the employees of the organization in general, and those responsible for security in particular, as well as third parties responsible for the storage and transport of thyssenkrupp products that may be classified within this category, must comply with occupational risk prevention regulations and environmental and any other sectoral regulations, using the appropriate material for the processing, storage and transport of material likely to cause explosions or deflagrations.

In this regard, the employees of the organization and the business partners are required to comply with thyssenkrupp's environmental regulations in order to minimize any possible risk. It is especially important that, if in doubt regarding whether any action may or may not incur in any type of prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

2.1.23 Crimes against public health

a) Punishable behaviors

Articles 359 to 370 and 373 to 377 of the Criminal Code punish practices involving the manufacturing and dispatch, supply or sale of harmful substances or products that may have a severe impact on health. Thus, all acts related to the trafficking of drugs, narcotics or psychotropic substances (cultivation, drugs, trafficking, promoting or encouraging their consumption) are punished.

As a more sectoral risk, the manufacture, marketing or placing on the market of medicinal drugs that do not comply with existing regulations or which are damaged or past their sell-by date, as well as the offer and distribution of fake or altered medicines, as well as the preparation or production of a public health product in a deceptive manner, also constitute punishable offences.

Similarly, in relation to food products, it is punishable to offer products on the market that are past their sell-by date or do not bear a label indicating their composition or a label that has been altered. It is also punishable to manufacture or sell them when they are harmful to health. The adulteration or poisoning of food, substances or beverages with unauthorized, infectious or seriously harmful substances is also punished.

b) Additional information

Especially with regard to drug trafficking, it is especially important to monitor storage systems and transport means, whether owned by the organization or by third parties (by those that make use of them under a service contract, for example), as well as all their facilities and computer systems open to third parties (social media, forums, chats, etc.), since this type of offence could be committed if they were used for the storage, transfer or advertising of the prohibited substances mentioned in section a).

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners are expected to comply with thyssenkrupp’s Code of Conduct and to avoid any type of practice that may involve the commission of crimes related to drug trafficking. Extreme vigilance must be exercised with respect to the storage and transportation used, as well as the use that may be given to thyssenkrupp's computer systems and resources, given the possibility that they may be used for behaviours classified as criminal offences.

If in doubt regarding whether an action may or may not incur any type of prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

2.1.24 Currency counterfeiting and securities fraud

a) Punishable behaviors

Articles 386 and 387 of the Criminal Code punish the alteration of currency or the manufacture of counterfeit currency, the introduction into the country or export thereof, as well as the transport, issuance or distribution of counterfeit or altered currency knowing it is counterfeit, including its circulation.

b) Additional information

These crimes will be prosecuted regardless of whether they were committed in or outside Spanish territory. The judge or court may impose fines on the legal entity, which may amount to up to ten times the value of the counterfeit currency, as well as other incidental penalties provided for in the Criminal Code (temporary closure of premises, suspension of activities, temporary disqualification from obtaining subsidies and public grants or from enjoying tax incentives, among others).

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners are expected to exercise diligence to avoid any type of practice that may involve the distribution of currency after knowing that it is false, as well as any other that may be related to the commission of crimes related to the counterfeiting of currency and the Organization's financial instruments, ensuring security in economic traffic and monetary security.

In this regard, it is particularly important that, if in doubts regarding whether an action may or may not incur in some type of prohibited activity, the employees of the organization and thyssenkrupp's business partners should consult such matters with the Criminal Compliance Body as soon as possible.

2.1.25 Counterfeiting of credit cards, debit cards and travelers checks

a) Punishable behaviors

Article 399 bis of the Criminal Code defines all practices that include the alteration, copying, reproduction or counterfeiting of credit, debit or travelers checks.

b) Additional information

Notwithstanding the fact that, due to their business activity, not all companies have the machinery necessary to manufacture and/or physically alter the means of payment indicated, this crime may be committed through the possession of counterfeit credit or debit cards or travelers checks in order to distribute them or use them in a conscious manner and to the detriment of others.

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners are expected to practice extreme caution to avoid the reproduction, alteration or counterfeiting of means of payment, and must be vigilant if in the custody of the technical means that could allow this type of offence to occur.

In this regard, in order to minimize any risk, it is particularly important that, if in doubts regarding whether an action may or may not incur in some type of prohibited activity, the employees of the organization and thyssenkrupp's business partners should consult such matters with the Criminal Compliance Body as soon as possible.

2.1.26 Crimes committed in the exercise of fundamental rights and public freedoms guaranteed by the Constitution

a) Punishable behaviors

Articles 510 and 510 bis of the Criminal Code punish, in general, the advocacy, promotion or public incitement, either directly or indirectly, of hatred, hostility, discrimination or violence for discriminatory reasons in breach of constitutional rights and freedoms.

In this sense, public communication by any means of information that directly or indirectly encourages, promotes or incites the abovementioned behaviors is also punished.

Finally, it is illegal to glorify crimes of genocide, crimes against humanity and against persons and property protected in the event of armed conflict, as well as the exaltation of their perpetrators.

b) Additional information

In relation to this offence, it is important to bear in mind that the behaviors referred to are those that entail an alteration of public peace, or that create a feeling of insecurity or fear, harming personal dignity through humiliation, contempt for belonging to an ethnic group, race or nation, national origin, sex, sexual orientation or identity, gender, illness or disability.

In this regard, it is important that organizations promote among their employees and collaborators exemplary conduct, which respects the diversity and equality of all persons before the law, ensuring that all of them perform their functions at work in accordance with objective criteria and respecting fundamental rights and public freedoms.

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners are expected to avoid any conduct that involves the risk of committing or participating in activities that do not respect the diversity and equality of all persons before the law in accordance with the rights proclaimed in our 1978 Constitution.

In this regard, the employees of the organization and the business partners are required to respect the principles of integrity and honesty envisaged in the Code of Conduct and in the Organic Law 3/2007 for Effective Equality between Men and Women when performing their functions, as well as with thyssenkrupp's IFA, in order to minimize any possible risk. It is especially important that, if in doubt as to whether an act may or may not incur in any prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

2.1.27 Terrorism financing crimes

a) Punishable behaviors

The entry into force of Law 2/2015, of 30 March, entailed the modification of the chapter of the Criminal Code regulating terrorist offences, extending the conducts by which legal persons may be criminally liable in relation to their possible involvement with terrorist groups or activities.

Thus, Article 576 of the Penal Code criminalizes the direct or indirect financing of terrorism either through the acquisition, possession, use, transmission or any other activity relating to goods or assets of any kind, and by any means, with the intention of said funds or assets being, or knowing that they will be, used - totally or partially - to commit a terrorist offence, both in Spanish territory and outside it.

b) Additional information

In relation to this crime, it is important to highlight the possibility of committing this crime inadvertently, through donations and sponsoring activities that the Organization may carry out for social or charitable purposes.

In this regard, it is of vital importance to know about the activities that are being financed or subsidized with thyssenkrupp money. It is necessary to verify the ultimate destination of the sponsorship or financial aid and its real purpose (e.g. by requesting certificates from the entity receiving the money on the use of the donated amounts or on the registered corporate purpose, etc.) in order to avoid the possible financing of entities linked to terrorist groups.

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners are expected, in the terms set out in the crime of money laundering and receiving stolen goods, to be vigilant regarding suspicious transactions and also to exercise special diligence when deciding which organizations receive subsidies or sponsorship, always avoiding thyssenkrupp's assets or funds from being used to subsidize terrorist activities or from being made available to terrorist groups.

In this regard, the employees of the organization and the business partners are required to comply with Law 10/2010, of 28 April, on the prevention of money-laundering and the financing of terrorism (*Real Decreto 304/2014, de 5 de mayo, por el que se aprueba el Reglamento de la Ley 10/2010, de 28 de abril, de prevención del blanqueo de capitales y de la financiación del terrorismo*) as well as with thyssenkrupp's Group Regulation “On Corporate Citizenship Activities, Memberships and Ticket Purchases”, in order to minimize any possible risk. It is especially important that, if in doubt as to whether an act may or may not incur in any prohibited activity, the Criminal Compliance Body should be consulted as soon as possible.

2.1.18 Smuggling

a) Punishable behaviors

Although this illegal act is not expressly included in the Criminal Code, in 2011 Organic Law 12/1995, of 12 December, on anti-smuggling measures, was modified to include a provision to regulate cases of potential criminal liability involving legal persons due to the commission of certain acts related to imports and exports when they exceed a certain economic amount and breach customs legislation.

b) Additional information

Similarly, it is anticipated that any person who performs any of the acts described in sections 1 and 2 of the aforementioned Law, if any of the following circumstances occurs will commit smuggling offences:

- The object of smuggling are toxic drugs, narcotics, psychotropic substances, weapons, explosives, biological agents or toxins, toxic chemical substances, or any other property whose possession constitutes a crime, or when smuggling is carried out through an organization, regardless of the value of commodities, merchandise or goods.
- The object of the smuggling includes tobacco products whose value is equal to or greater than 15,000 Euros.
- In execution of a preconceived plan or taking advantage of the same opportunity, the author carries out multiple actions or omissions foreseen in sections 1 and 2 of the aforementioned Law in which the value of individual commodities, merchandise, goods or instruments does not reach the quantitative limits of 150,000, 50,000 or 15,000 euros established in the previous sections of this article, but their accumulated value is equal to or greater than said amounts.

c) What is expected of the employees of the organization and thyssenkrupp's business partners

The employees of the organization and thyssenkrupp's business partners are expected to avoid any practice that may involve the commission of crimes related to smuggling, ensuring the protection of the State's interest in maintaining the integrity of the economic system protected by the customs regime, as well as the collection of interest through the tariff system.

In this regard, the employees of the organization and the business partners are required, during their import and export activities, to comply with thyssenkrupp's financial and tax rules and regulations, including, among others, Group Regulation "Taxes" in order to minimize any possible risk. It is especially important that, if in doubt regarding whether any action may or may not incur in any type of prohibited activity, the Compliance Body should be consulted as soon as possible.

2.2. Offences identified during the criminal risk Assessment Process that have been prioritized with a higher risk than low Criminal Risk

2.3. Other criminal figures identified in the Criminal Risk Assessment Process with low risk

3. Criminal Compliance Body

thyssenkrupp has a Criminal Compliance Body that has been assigned criminal prevention functions and which will facilitate the effectiveness of this Politics through the implementation of the different measures contained in the Crime Prevention and Response Regulation.

Any person from thyssenkrupp should immediately contact any member of the Criminal Compliance Body if they have any doubts about how to apply this Policy, or have knowledge of individual or collective activities or behaviours that occur in the context of thyssenkrupp‘s operations that may imply an infringement of its terms, regardless of whether such behaviours have been ordered or requested by a superior.

The Criminal Compliance Body is formed by the persons responsible for the following areas:

- Compliance Manager, Gerencia de thyssenkrupp Materials Ibérica

- Compliance tk, Regional Compliance Officer de thyssenkrupp Materials Ibérica
- Secretario, Controlling de thyssenkrupp Materials Ibérica

4. Reporting and Whistleblowing Channel

In order to ensure the effective implementation of this Policy, thyssenkrupp has been provided with various reporting and internal communication mechanisms. Therefore, any queries, observations and complaints from the employees of the organization regarding criminal prevention matters can be made through these different channels provided by thyssenkrupp, ranging from simply reporting the latter to their line manager to verbal or written communication (e.g. by email), addressed to any of the members of the Criminal Compliance Body and, through thyssenkrupp's Whistleblowing Channel.

In any case, every member of thyssenkrupp has the obligation to immediately use any of these channels when they have doubts about the way this Policy should be applied, or when they have knowledge of individual or collective behaviors or activities that occur in the context of thyssenkrupp's operations may infringe its content.

In particular, and without prejudice to other ways in the Organization in which practices contrary to thyssenkrupp's regulations can be consulted and reported, the Criminal Compliance Body has provided the following email address for such purposes:

Compliance.tkmi@thyssenkrupp-materials.com

Any query, observation or complaint regarding criminal prevention proceedings must ultimately be managed by the Criminal Compliance Body in the terms described in this Policy and outlined in the Crime Prevention and Response Regulation.

In any case, thyssenkrupp will ensure that the communication channels with the Criminal <Compliance Body constitute a safe means, endowed with the measures required by Spanish regulations on data protection, which guarantee the confidentiality of the identity of those who make use of them, and that no reprisals be taken against them when they are used in good faith.

Annexes

Annex I

Entities adhered to the Criminal Compliance Policy of thyssenkrupp #GC in Spain

Entities adhering to the Criminal Compliance Policy	
Company name	**Body responsible for adopting the agreement and date**
thyssenkrupp Materials Ibérica	Management Team

Annex II

Formal declaration of conformity

Members of thyssenkrupp Materials Ibérica

thyssenkrupp Materials Ibérica in Spain

Declaration of conformity

Through this document the undersigned acknowledges having received the following documents, having read them and having accepted their contents:

- Code of Conduct of thyssenkrupp Materials Ibérica
- Criminal Compliance Policy
- [Other] (specify)

He/she therefore declares that he/she is committed to its content and to complying with the behaviours established therein.

These documents regulate relevant matters for thyssenkrupp Materials Ibérica. Therefore, failure to comply with the provisions contained therein may have extremely serious consequences in the labour sphere.

Name:

Signature:

Date of declaration:

Annex III

Formal declaration of conformity (in the form of a "letter" and "contractual clause")

Business partners of thyssenkrupp Materials Ibérica

thyssenkrupp Materials Ibérica

Address

Spain

*[*Third company*]*

*[*Third company address*]*

Re: Declaration of conformity

Dear Sirs;

We hereby inform you that we have had access to the following documents of your organization:

- Code of Conduct of thyssenkrupp Materials Ibérica [website where it is located]
- Criminal Compliance Policy [website where it is located]

In relation to these documents and having read their contents, we agree with their terms and principles, and undertake to behave in a manner compliant with said terms and principles.

We also agree to facilitate access to our facilities for verification purposes and to comply with any verification procedures that are established.

We are aware that these documents regulate matters of great importance for thyssenkrupp Materials Ibérica. Thus, substantial breach on our part of their content shall be grounds for the termination of your business relationship with us.

Name of the representative of [Third company]:

Signature:

Post:

Date of declaration:

Clause [No.] Declaration of conformity

[Third Company] declares to have access to the following documents of thyssenkrupp Materials Ibérica:

- Code of Conduct of thyssenkrupp Materials Ibérica[webpage where it is located]
- Criminal Compliance Policy [website where it is located]
- [Others] [web pages where they are located]

In relation to these documents, [the third Company] states that it agrees with their terms and principles and undertakes to behave in a manner compliant with the aforementioned terms and principles.

Additionally, [Third Company] agrees to provide thyssenkrupp Materials Ibérica with access to its facilities for verification purposes, and subject to the verification procedures indicated for this purpose.

We are aware that these documents regulate matters of great importance for thyssenkrupp Materials Ibérica. Thus, substantial breach on our part of their content shall be grounds for the termination of your business relationships with us.