ResponsibleSteel™ Certified Site

GUT-N-25-25004

Presented to

thyssenkrupp Steel Europe AG

SITE NAME AND ADDRESS

thyssenkrupp Steel Europe AG
Kaiser-Wilhelm-Straße 100
47166 Duisburg
Germany

Wehofen
Leitstraße 150
46539 Dinslaken
Germany

CLIENT NAME AND ADDRESS

thyssenkrupp Steel Europe AG
Kaiser-Wilhelm-Straße 100
47166 Duisburg
Germany

Version of the ResponsibleSteel Standard and Assurance Manual that the site was audited against

ResponsibleSteel Standard version 2.0
ResponsibleSteel Assurance Manual version 2.1

ISSUE DATE	EXPIRY DATE	NEXT SCHEDULED AUDIT	CERTIFIED SINCE
06.06.2025	05.06.2028	September 2026 (tbd)	06.06.2025

CERTIFICATION SCOPE

Production of hot and cold-rolled steel strip, electrogalvanized steel strip, hot-dip galvanized, organic coated steel strip; Operation of steelmaking plant, sinter plant, blast furnaces, coking plant, power station, hot-rolling mill, cold-rolling mill, hot-dip-galvanizing, landfill

CERTIFICATION BODY

GUT Certifizierungsgesellschaft für Managementsysteme mbH
Umweltgutachter
Eichenstraße 3b
12435 Berlin
Germany

Any facilities and associated activities that are directly related to steel making or processing, that are on-site or near the site and that have not been included in the certification scope or audit scope

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AUTHORISED CERTIFICATION BODY SIGNATURE

Prof. Dr.-Ing. Jan Uwe Lieback
Director

Andreas Lemke
Head of Certification Office

ResponsibleSteel™, 755 Hunter Street, Newcastle West NSW 2303, Australia

Validity of this certificate is subject to continued conformity with the applicable ResponsibleSteel Standard and can be verified at www.responsiblesteel.org

This certificate does not constitute evidence that a particular product supplied by the certificate holder is ResponsibleSteel certified. Products offered, shipped or sold by the certificate holder can only be considered covered by the scope of this certificate when the required ResponsibleSteel claim is clearly stated on sales and delivery documents.

ResponsibleSteel™ Certified Site

GUT-N-25-25004

Annex

thyssenkrupp Steel Europe AG

SITES AND FACILITIES COVERED BY THE CERTIFICATE

thyssenkrupp Steel Europe AG
Duisburg
Kaiser-Wilhelm-Straße 100

Cooking plant
Sinter plant
Blast furnaces
Hot- and cold rolling mill
Electrogalvanized steel strip
Hot-dip galvanized
Organic coated steel strip
Power station

Wehofen
Leitstraße 150

Landfill

SUPPORT FUNCTIONS THAT CONTRIBUTED TO THE AUDIT

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Public summary audit report

This is a concise public summary of the audit report for thyssenkrupp Steel Europe AG. The full version of the audit report is in the possession of the member company and the audited sites.

Audit overview

Member name	thyssenkrupp Steel Europe
Audited entity name	thyssenkrupp Steel Europe AG
Number of sites **Names & location**	thyssenkrupp Steel Europe AG • Kaiser-Wilhelm-Straße 100, 47166 Duisburg, Germany (Main Administration, production areas Bruckhausen, Schwelgen, Beeckerwerth) • Leitstraße 150, 46539. Dinslaken, Germany (landfill Wehofen)
Certification scope	Production of hot and cold-rolled steel strip, electrogalvanized steel strip, hot-dip galvanized, organic coated steel strip; Operation of steelmaking plant, sinter plant, blast furnaces, coking plant, power station, hot-rolling mill, cold-rolling mill, hot-dip-galvanizing, landfill
Standard version audited against	ResponsibleSteel Standard V2-0 - Certified Site
Audit type and outcome	Initianal-certification audit
Certification body	GUT Certifizierungsgesellschaft für Managementsysteme mbH Umweltgutachter Eichenstraße 3 b, 12435 Berlin, Germany AFNOR groupe
Audit dates	Audit Date Stage 1 09-10 August 2023 (on-site) Audit Date Stage 2 27 November – 01 December 2023 (on-site)

	Special Audit I 15 – 16 July 2024 (on-site) Special Audit II 27 February 2025 (on-site)
Number of auditors and audit days	Stage 1: Lead- & Co-Auditor Stage 2: Lead- & 2 Co-Auditors Special Audit I: Lead-Auditor Special Audit II: Lead-Auditor & Health and Safety Expert
Lead auditor declaration	The findings in this report are based on an objective evaluation of evidence, derived from documents, first-hand observations at the sites and interviews with site staff, workers and stakeholders, as conducted during stage 1 and stage 2 audit activities. The audit team members were deemed to have no conflicts of interest with the sites. The audit team members were professional, ethical, objective and truthful in their conduct of audit activities. The information in this report is accurate according to the best knowledge of the auditors who contributed to the report. It should be noted that audits are snapshots that rely on sampling. Sampling of interview partners, of documentation and records, of observed operations and activities. The auditors can therefore not exclude the possibility that there are non-conformities in addition to the ones identified during the audit activities.
Next audit type and date	Surveillance September 2026 (tbd)

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Introduction

About ResponsibleSteel

Our mission is to be a driving force in the socially and environmentally responsible production of net-zero steel, globally.

We are a not-for-profit multi-stakeholder organisation founded to bring together business, civil society and downstream users of steel, to provide a global standard and certification initiative for steel. We have built a consensus on what sustainability looks like for steel – including the impacts of mining, steel production, the scrap metal supply chain, greenhouse gas emissions, water use, workers' rights, communities and biodiversity. We are the first global scheme for responsibly sourced and produced steel.

Our Members include steel makers, mining companies, automotive and construction companies as well as civil society organisations focused on labour rights, biodiversity, climate change and many other important issues.

Overview of the certification process

To become a 'Certified Site', the process below must be followed:

Site self-assessment	• Site provides general information to the certification body • Signs contract with a certification body • Conducts self-assessment
Stage 1 Audit	• Certification body reviews self-assessment and documentation • Media and stakeholder analysis • Certification body determines readiness for stage 2 audit • Stakeholders informed of audit
Stage 2 Audit	• Certification body conducts the visit, • Gathers supporting evidence through worker and stakeholder interviews • Classifies non confirmities
Audit Report	• Certification body prepares audit report and certification recommendation • Site reviews audit report • RS Assurance Panel reviews report and recommendation • Certification body amends report if needed
Certification Decision	• Certification body takes certification decision and issues certificate • Certificate, audit report summary and Assurance Panel report published on website
Surveillance	• Site implements corrective actions where required • Certification body conducts monitoring activities and surveillance audit, including interviews with workers and stakeholders

Sites can apply to be assessed against the ResponsibleSteel Standard on a voluntary basis. Conformity with the Standard is verified by independent certification bodies and auditors. They study documentation provided by the site, review relevant media and scientific publications on the site, visit the site to see operations first-hand, and interview site management, process owners, shopfloor workers and external stakeholders such as authorities, community and civil society representatives. The assessment is summarised in an audit report that is reviewed by an independent Assurance Panel. Only if that Panel is satisfied with the quality of the audit and the resulting report, can a site with a positive certification recommendation be certified. A ResponsibleSteel certificate is valid for three years and certified sites have to pass a surveillance audit after 18 months and subsequent re-certification audits to remain certified. The rules and processes for ensuring compliance with the Standard are outlined in the Assurance Manual and have been developed using the Assurance Code of Good Practice set by the ISEAL Alliance as a reference.

It should be noted that engagement of external stakeholders is not required for the additional responsible sourcing and GHG requirements. A site visit is only necessary for the additional requirements if the site's GHG data has not been independently verified before the ResponsibleSteel audit or if the site and their certification body agree that a site visit would be useful.

ResponsibleSteel provides an Issues Resolution System that any stakeholder may use to log a complaint about any aspect of the ResponsibleSteel programme. The Issues Resolution System can be accessed via the ResponsibleSteel website.

More information on ResponsibleSteel can be found on https://www.responsiblesteel.org/.

Site information

Country and town	Duisburg, Germany
Activities and products	Duisburg site Main Activities: steelmaking plant, sinter plant, blast furnaces, coking plant, power station, hot-rolling mill, cold-rolling mill, hot-dip-galvanizing with the following products: hot and cold-rolled steel strip, electrogalvanized steel strip, hot-dip galvanized, organic coated steel strip. Wehofen site Main Activities: Landfill
Year site opened	Duisburg 1871 Landfill in Wehofen 1984
Major extensions and / or refurbishments and year(s) when these occurred	Duisburg Newly founded August Thyssen-Hütte AG 1953 Plant Beeckerwerth 1960-1964 Casting-rolling plant 1999 Coking Plant Schwelgern 2003 Blast Furnace 8 2007 Company childcare center 2013 Cloth filter system Sintering plant 2015 Wehofen 1. Construction phase 1984 2. Construction phase 2007 3. Construction phase 2024
Annual production	Duisburg Crude Steel: 8,004 Mio. t
Number of employees and contractors	Duisburg (30.09.2023) 13.282 (thereof 12.042 male, 1.240 female) – employees 2.972 (thereof 2.964 male, 6 female) – contractors (average, fiscal year 22/23) Wehofen 9 (thereof 6 male, 3 female) – employees 4 (thereof 4 male, 0 female) – contractors
Carbon reduction target	https://www.thyssenkrupp-steel.com/en/company/sustainability/climate-strategy/climate-goals-and-facts/climate-goals-and-facts.html thyssenkrupp corporate long-term goal is to be climate-neutral by 2050 at the latest; in individual businesses and countries we are aiming to achieve this much earlier. We have defined the interim targets as follows: By 2030, we want to reduce the sum of our direct emissions (Scope 1) and emissions from

	energy procurement (Scope 2) by 30%, measured against the 2018 level. Indirect emissions in the value chain (Scope 3), as they occur both in the supply chain and in the use of our products by our of our products by our customers, we want to reduce them by at least 16%.
Further environmental and social information	Sustainability > Company > thyssenkrupp Steel Europe (thyssenkrupp-steel.com)

Stakeholder engagement

Stakeholder engagement is an integral part of a ResponsibleSteel audit and ensures a rich and balanced collection of information and evidence. The auditors followed the methodology outlined in the Guidance on Stakeholder Engagement provided by ResponsibleSteel as well as the Introduction to ResponsibleSteel for stakeholders.

ResponsibleSteel distinguishes between external and internal stakeholders. In relation to external stakeholders, the focus is on local communities, civil society organisations, authorities, labour unions, marginalised groups and academics.

A review of the interested parties as identified by the organisation has been conducted by the auditors.

82 external stakeholder groups were identified. Identification also includes their requirements and expectations.

For Responsible Steel the list of these stakeholders and their contact details have been provided to the certification body (per August 2023). They represent the following groups according to the standard and some additional:

Stakeholder Group	Number (per Aug 2023)
Academics	17
Civil society organisations (operating at local, regional, national or global level)	3
Labour unions	1
Local communities (including their formal and informal representatives, and indigenous peoples)	25
Marginalised groups	4
National or local government authorities	7
Others	-
Politicians	25

Organizations in the field of sport, culture and humanitarian organizations	-
NGO	-

Ca. 4 weeks in advance of the stage 2 audit, external stakeholders had been informed of the audit by E-mail in local language. 20 external stakeholders agreed to confidential interviews (union, embassy, local authorities, water management body, contractor companies, worker support network, academic, community members, neighbors). Interviews were carried out by telephone interviews and by visiting the stakeholder. Overall, the feedback from most external stakeholders was positive and confirmed the audit team’s impression that the entity has established an active ESG management system and is aware of its role as a corporate citizen.

The 2023 average number of workers on-site (including full- and part-time) at the site is currently at ca. 13.300 directly hired and 2.900 contractor workers. Theire working times are as follows:

The employees of thyssenkrupp Steel are employees covered by collective bargaining agreements or non-tariff employees (AT) and work flexitime or shift work.

In principle, a working time of 34 hours per week applies in the collective bargaining area according to the company collective agreement. In the AT area, there is a weekly working time of 41 hours.

For employees covered by collective bargaining agreements, there is an annual choice of 33 hours per week or 35 hours per week, which is compensated for by additional free shifts or additional work shifts.

Shift operation takes place in 5-shift operation as an early or alternating shift or as an alternating shift between early and late shifts.

Worker interviews were conducted with 1 group á 6 persons, 2 groups á 5 persons, 3 groups á 4 persons, 3 groups á 3 persons and 30 individuals.

The auditors selected the groups of people to be interviewed on the basis of an anonymous staffing plan (employee roster). Additionally, migrant workers were interviewed outside the plant in their community. A total of 67 workers were interviewed, focussed on blue collar workers (directly hired, contractor/sub-contractor workers). The audit team interviewed production workers, apprentices/trainees, women, workers with a disability, migrants, security and canteen workers, amongst others.

55 men and 12 women were interviewed.

During the initial audit, the auditors received mixed responses. Where almost all directly hired an contractor workers gave a generally positive feedback and confirmed that their labour rights are respected, criticism was voiced by migrant agency workers of sub-sub-contractors, related to payment, provision of personal protective equipment and access to toilets and water. As these allegations could not be dispelled during the initial audit, a special audit I was conducted, where 10 more worker interviews (in total with 20 contractor workers, thereof 17 migrant workers) were conducted. The allegations could not be confirmed and interviewed workers did not repeat such allegations.

Special audit II: On 24 January, a fatal accident occurred on the factory premises involving the managing director of a subcontractor. A special audit (2,0 person days) was then carried out, firstly to understand the cause of the accident of the sub-contractor and secondly to understand where there may have been weaknesses in the management system that acted as contributing factors to the accident.

The audit found that the accident was primarily due to the actions of the entrepreneur involved in the accident. The analysis of the causes of the accident nevertheless revealed some points for improvement, which are listed under criterion 3.2.2.

Summary of audit findings

Conform	Conformity, the requirement is fulfilled.
Opportunity for improvement (OFI)	The respective requirement or criterion has been implemented, but effectiveness or robustness might be increased, or it is a situation that could lead to a future non-conformity if not addressed.
Minor non-conformity (NC)	Isolated, unusual or non-systemic lapse. Or a lapse with limited temporal and organisational impacts. A non-conformity that does not result in a fundamental failure to achieve the objective of the relevant requirement or related criterion. Sites can become certified with minor non-conformities, but they must have addressed them by the time of their next audit.
Major non-conformity (NC)	A non-conformity that, either alone or in combination with further non-conformities, results in or is likely to result in a fundamental failure to achieve the objective of the relevant requirement or related criterion. For example, non-conformities that continue over a long period of time, are systemic, affect a wide range of the site's production or of the site's facilities. Sites with major non-conformities cannot be certified.
Exclusion	The requirement is either **not applicable**: excluded from the audit since it is not applicable to the sites; or **not rated**: the requirement is very closely linked to another requirement where a non-conformity (NC) or opportunity for improvement (OFI) has already been raised. Sometimes, when requirements are linked to one and the same subject-matter, it is appropriate to count NCs or OFIs only once to avoid repetition.

Principles and criteria (# of requirements)	**Conform**	**OFI**	**Minor NC**	**Major NC**	**Exclusion**
Principle 1. Corporate Leadership (11)					
Criterion 1.1: Corporate Values and Commitments (6)	6	0	0	0	0
Criterion 1.2: Leadership and Accountability (5)	5	0	0	0	0
Principle 2. Social, Environmental and Governance Management Systems (29)					
Criterion 2.1: Management System (5)	5	0	0	0	0
Criterion 2.2: Responsible Sourcing (5)	5	0	0	0	0
Criterion 2.3: Legal compliance and signatory obligations (6)	6	0	0	0	0
Criterion 2.4: Anti-Corruption and Transparency (8)	5	2	0	0	1
Criterion 2.5: Competence and awareness (5)	5	0	0	0	0
Principle 3. Occupational Health and Safety (46)					
Criterion 3.1: OH&S policy (6)	6	0	0	0	0
Criterion 3.2: Health and Safety (OH&S) management system (10)	10	0	0	0	0
Criterion 3.3: Leadership and worker engagement on OH&S (9)	9	0	0	0	0
Criterion 3.4: Support and compensation for work-related injuries or illness (8)	3	1	0	0	4
Criterion 3.5: Safe and healthy workplaces (5)	4	0	0	0	1
Criterion 3.6: OH&S performance (2)	2	0	0	0	0
Criterion 3.7: Emergency preparedness and response (6)	6	0	0	0	0
Principle 4. Labour Rights (72)					
Criterion 4.1: Child and juvenile labour (9)	6	0	0	0	3
Criterion 4.2: Forced or compulsory labour (7)	3	0	1	0	3
Criterion 4.3: Non-discrimination (9)	3	4	2	0	0
Criterion 4.4: Association & collective bargaining (12)	10	1	0	0	1
Criterion 4.5: Disciplinary practices (5)	5	0	0	0	0
Criterion 4.6: Hearing and addressing worker concerns (5)	4	1	0	0	0

Principles and criteria (# of requirements)	**Conform**	**OFI**	**Minor NC**	**Major NC**	**Exclusion**
Criterion 4.7: Communication of terms of employment (5)	5	0	0	0	0
Criterion 4.8: Remuneration (11)	6	0	2	0	3
Criterion 4.9: Working time (7)	7	0	0	0	0
Criterion 4.10: Worker well-being (2)	2	0	0	0	0
Principle 5. Human Rights (19)					
Criterion 5.1: Human rights due diligence (5)	5	0	0	0	0
Criterion 5.2: Security practice (9)	5	0	1	0	3
Criterion 5.3: Conflict-affected and high-risk areas (5)	0	0	0	0	5
Principle 6. Stakeholder Engagement and Communication (29)					
Criterion 6.1: Stakeholder engagement (10)	9	1	0	0	0
Criterion 6.2: Grievances and remediation of adverse impacts (12)	11	1	0	0	0
Criterion 6.3: Communicating to the public (7)	6	0	1	0	0
Principle 7. Local Communities (27)					
Criterion 7.1: Commitment to local communities (8)	7	1	0	0	0
Criterion 7.2: Free, Prior & Informed Consent (3)	0	0	0	0	3
Criterion 7.3: Cultural heritage (7)	0	0	4	0	3
Criterion 7.4: Displacement and Resettlement (9)	0	0	0	0	9
Principle 8. Climate Change and Greenhouse Gas Emissions (31)					
Criterion 8.1: Corporate commitment to achieve the goals of the Paris Agreement (7)	4	0	3	0	0
Criterion 8.2: Corporate Climate-Related Financial Disclosure (2)	2	0	0	0	0
Criterion 8.3: Site-level GHG emissions measurement and intensity calculation (3)	3	0	0	0	0
Criterion 8.4: Site-level GHG reduction targets and planning (11)	10	0	0	0	1
Criterion 8.5: Site-level GHG or CO2 emissions reporting and disclosure (8)	3	0	2	0	3
Principle 9. Noise, Emissions, Effluents and Waste (35)					

Principles and criteria (# of requirements)	**Conform**	**OFI**	**Minor NC**	**Major NC**	**Exclusion**
Criterion 9.1: Noise and vibration (7)	7	0	0	0	0
Criterion 9.2: Emissions to air (8)	8	0	0	0	0
Criterion 9.3: Spills and leakage (9)	9	0	0	0	0
Criterion 9.4: Waste, by-product and production residue management (11)	9	0	1	0	1
Principle 10. Water Stewardship (29)					
Criterion 10.1 Water-related context (7)	6	1	0	0	0
Criterion 10.2 Water balance and emissions (8)	7	0	0	0	1
Criterion 10.3 Water-related adverse impact (6)	6	0	0	0	0
Criterion 10.4 Managing water issues (8)	8	0	0	0	0
Principle 11. Biodiversity (25)					
Criterion 11.1: Biodiversity commitment and management (25)	9	0	0	0	16
Principle 12. Decommissioning and closure (14)					
Criterion 12.1: Decommissioning and closure (14)	0	0	0	0	14
	Conform	**OFI**	**Minor NC**	**Major NC**	**Exclusion**
Total (367)	**262**	**13**	**17**	**0**	**75**

* Note that the Total in the table does not correspond to the sum of Confom, OFI, Minor NC, Major NC and Exclusion due to the way that requirements and conformity classifications are counted.

Exclusions

# of requirement	**Reason for exclusion**
2.4.4 Anti-Corruption and Transparency	According to Transparency International's Corruption Perception Index 2022, Germany, the country in which the organization operates, ranks 9th out of 180 countries and received a score of 79 out 100 possible point (the best country was scored 88). The score is > 50, therefore, this criterion is currently not applicable to the organization. However, the entity has documented procedures and practices in place to fight all forms of corruption. Controversies regarding corruption are not known since the entity joined ResponsibleSteel.

3.4.2 Support and compensation for work-related injuries or illness	This requirement is not applicable to the organization as in their area of operation (Germany), compensation for work-related injury, illness or death is regulated by law.
3.4.3-a-c Support and compensation for work-related injuries or illness	This criterion is not applicable as the organization is operating in Germany, which is a country in which compensation for work-related injury, illness or death is provided through a government scheme, collective bargaining agreement or mandatory benefits by law.
3.5.3 Safe and healthy workplace	This criterion is not applicable as the organization does not provide on-site housing.
4.1.3 Child and juvenile labour	This criterion is not applicable, as the assessment of the site's risk of engaging or tolerating the use of child labour was evaluated as not material.
4.2.3 Forced or compulsory labour	This criterion is not applicable, as the human rights due diligence did not identify any material risk related to forced or compulsory labour.
4.4.2 Provide for alter-native means if freedom of association and collective bargaining is restricted by law	This criterion is not applicable, as the national law does not restrict workers' organizations.
4.8.6 Accommodation provided by employer	This criterion is not applicable, as the organization does neither directly nor indirectly provide accommodation.
4.8.7 Living Wage	This criterion is not applicable, as the workers' representation has not requested a living wage. Note: In Germany, minimum wage is defined by law. Income below living wage is topped up to at least the level of the socio-cultural subsistence minimum by the government.

5.2.2 Extensive Security Measures	This criterion is currently not applicable to the organization, as the sites are not located in an area where there is a need for extensive measures to ensure security of people, property and assets. Note: Security is not equipped with firearms.
5.3 Conflict-affected and High risk Areas	This criterion is currently not applicable to the organization, as it does not operate in a conflict-affected or high-risk area (see https://www.cfr.org/interactive/global-conflict-tracker/?category=us), https://www.crisisgroup.org/. However thyssenkrupp has established a supply chain due diligence management system in order to identify and minimize risks in the supply chain in the course of national and international requirements.
7.2 Free, Prior and Informed Consent (FPIC)	This criterion is not applicable as there are no indigenous peoples in the sites' areas of influence (see ResponsibleSteel Assurance Manual version 1.0, section 2.1.4, guidance on certification scope, see https://minorityrights.org/country/slovenia/
7.3.3-7.3.5 Cultural Heritage	As there are no cultural heritage sites in the vicinity or at the Duisburg site, these requirements are not considered applicable.
7.4 Displacement and Resettlement	This criterion is not applicable as displacement or resettlement did not take place in the past 10 years and neither physical nor economic displacement of communities is being considered to take place.
8.4.2 Reduction of GHG associated with imported electricity	Due to the integrated steel mill and the use of metallurgical gases in the power plants, thyssenkrupp Steel Europe AG is currently self-sufficient in terms of electrical energy over the course of the year, so that Scope 2 is of no significance for the thyssenkrupp Steel Europe AG
10.2.4 Water balance and emissions	There are applicable standards, targets regarding WRR (water framework directive), local law defines measurements. Therefore, this requirement is not applicable, as regulatory standards are defined by the authorities and completed in the operating permits.
11.1.2.a, c-e Biodiversity commitment and management	Sites don't have plans to initiate activities or plan associated facilities in or immediately adjacent to the World Heritage sites, IUCN protected areas (categories I to VI) , to the Indigenous and community-conserved areas (ICCAs) or to the Ramsar sites or to the Key Biodiversity Areas (KBAs).
11.1.3	No extension of the site premises planned. Site is located outside from natural habitats All significant changes within premises will need an official environmental assessment

	(UVP) in order to evaluate if there are any issues. Past UVP have shown that there are no such issues.
11.1.4 Critical Habitat	This criterion is not applicable, as there is no critical habitat in the area of influence of the organisation
11.1.5	No world heritage sites, Ramsar sites or IUCN protected areas (categories I to VI) in area of influence.
11.1.6	No world heritage sites, Ramsar sites or IUCN protected areas (categories I to VI) in area of influence.
11.1.7.c	There are no key biodiversity areas in the area of influence of the site.
11.1.9 Competent Party Verification	The studies carried out by an independent external expert institution for tkSE did not show any significant impact on biodiversity. The assessments concluded that there are no risks of adverse impacts, no residual impacts expected and therefore no actions needed.
11.1.11 Controversy	The sites have been no subject of controversy.
Principle 12 Decommissioning and Closure	This principle is currently not applicable as no site closure has been announced.

Strengths

- Active, developed company health management
- Flexible shift models with the right to choose (33/34/35 hour week)
- The company has an active, systematic, and comprehensive partner company management
- established. Risk management is carried out efficiently through advanced and effective audit processes
- Thyssenkrupp has signed an agreement with an “International Framework Agreement” with the
- IndustriALL Global Union, committing to fundamental principles and core ILO labor standards
- Public commitment to the Scientific Based Target Initiative (SBTi)

- Remarkable societal commitment
- Comparatively good condition in terms of order and cleanliness
- Management systems that have been successfully operated for many years
- Ambitious goal of climate neutrality by 2045

Areas for improvement

During the audit, a few areas were identified that require the attention of the sites and 17 minor non-conformities against requirements of the ResponsibleSteel Standard were raised. The sites are required to effectively address the non-conformities before the next audit. The non-conformity findings are related to:

Non-conformities

4.2.3.a, 4.3.2 - The human rights risk assessment covers relevant human rights aspects. However, risk specifically related to migrants are not always adequately documented.

4.3.6 - The entity did not demonstrate that it collects data proving equal pay for work of equal value.

4.8.1.b - In practice, overtime is paid a premium. However, a specific public commitment to this practice was not demonstrated.

4.8.1.c - All workers are paid only in monetary means in full by bank transfer each month. However, there is no publicly available policy, which specifically contains the commitment to pay workers in monetary means only and in full.

5.2.3.a - A documented procedure for the screening of security personnel was not in place.

6.3.2 - A documented process to collect information on material topics and verification of the accuracy of that information regarding social and environmental topics are material to stakeholders has not been demonstrated.

7.3.1a,b,c 7.3.2 - A documented procedure, required to determine whether cultural heritage is of relevance or not was not available.

8.1.1a,b,c - The Website of tkSE includes the projections of steel consumption until 2024.

However, the projection is not long-term and does not contain a emissions reduction pathway for the steel industry as a whole.

8.5.1a,e - at the time of the audit, scope 3 GHG emissions data were not yet publicly available (see https://www.thyssenkrupp-steel.com/de/unternehmen/nachhaltigkeit/klimastrategie/klimaziele-und-fakten/klimaziele-und-fakten.html).

Note: The Entity plans to make this information publicly available in future (as of Q1/2025).

9.4.1d - The prohibition of discharging production residues to aquatic ecosystems is planned to be implemented in the next updated Operating Instruction but this document was not yet in effect at the time of the audit.

Opportunities for improvement

2.4.5 - Consider publicly reporting information about payments to political parties and governments even if no payments have been made. Otherwise the stakeholders do not know whether such payments were actually not made or information about these have been intentionally (or unintentionally) left out.

2.4.6 - The entityreports to the public the names of all business associations, charities and think tanks that have received financial or in-kind contributions directly or indirectly from the site, citing the total monetary value all have received. Consider mentioning the individual sums, not only the total sum.

3.4.1 - Consider amending the company policy so that in the event of serious accidents and deaths involving workers working for the company, those affected, or their relatives are supported, regardless of whether the cause or responsibility is clarified.

4.3.1 - Consider clarifying the definition of a migrant worker. Depending on the definition, a statement in a public policy is adequate.

4.3.2 - It should be ensured that safety guards on construction sites ("Sipos") can communicate in the same language as their colleagues and workers to avoid misunderstandings between them.

4.3.3 - Migrant sub-contractor workers with low education and limited reading/writing skills are more vulnerable than other groups.

Therefore, consider using alternative channels and means to inform this group about these channels.

4.3.5 - Consider enhancing the program to foster inclusion, workforce diversity and gender equality by specifically tackling the root causes of structural discrimination, especially of women.

4.4.1 - Consider demonstrating top management endorsement of this policy on the website.

Consider confirming more clearly on the website that the right can be exercised without without fear of interference, opposition, discrimination, retaliation or harassment.

4.6.1 - As certain migrants could not use the "BKMS IFA" tool due to their low reading/writing skills, consider offering alternative channels to voice concerns.

6.1.3 - Consider establishing adequate additional communication channels for illiterate persons.

6.2.1 - The complaint mechanism requires reading/writing skills. There are regularly migrant sub-contractor workers on site with low education and limited reading/writing skills

It should be considered providing alternative means for them to enable them to voice concerns.

7.1.2 - Consider establishing a more active consultation process with representatives of the local migrant community.

10.1.2 - Consider getting acquainted with the water stewardship standard "AWS 2.0", which provides principles for good water stewardship practice.

Assurance Panel declaration

In line with the ResponsibleSteel Assurance Manual, three members of the Assurance Panel reviewed the full audit report for thyssenkrupp Steel Europe AG, including the auditors' findings for each individual requirement of the ResponsibleSteel Standard. Subsequently, the Assurance Panel members met online to discuss individual findings and to align their views on the audit report. We sought clarification and asked for reconsideration of conformity classifications where the auditors' conclusions were not sufficiently substantiated. Following review of the changes that were made by the auditors, we support the certification recommendation for thyssenkrupp Steel Europe AG.

The Assurance Panel's conclusions on the final audit report are as follows:

- The audit report contains sufficient detail to support an informed certification decision
- The supporting evidence and rationales given in the audit report support the auditors' conformity classifications
- The certification recommendation based on the audit report is conclusive

This statement has been approved by the three members of the Assurance Panel who reviewed the audit report on 30 May 2025.