

# Tata Steel Nederland (TSN) Confidential Reporting Policy

## Introduction

Tata Steel Netherlands (TSN) is committed to doing business honestly and with integrity, and expects all employees to act in line with TSN's values and the Tata Steel Code of Conduct. However, all organisations run the risk of things going wrong occasionally.

This policy seeks to clarify that individuals can report suspected or actual wrongdoings without having to fear reprisals, discrimination or disadvantage. The policy aims to encourage and enable individuals to raise concerns about wrongdoings within TSN instead of ignoring the matter or disclosing it to a party outside the organisation.

This policy has the following objectives:

- (a) To encourage employees and third parties (such as suppliers and contractors) to report a suspected or actual wrongdoing as soon as possible, in the knowledge that their concerns will be taken seriously and will be properly investigated, and that their confidentiality will be guaranteed;
- (b) To explain the ways in which reports can be made;
- (c) To assure employees and third parties that they can make a report without fear of retaliation, even if the concerns turn out to be unfounded; and
- (d) To provide reassurance that reports will be handled in a professional manner and that each report will be addressed.

## Scope

### (a) Who does the policy apply to?

This policy applies to all employees, directors, consultants, contractors, trainees, applicants, temporary employees and agency workers. In this policy, the term 'employees' refers to all these categories of people who work for or provide services to TSN.

Suppliers and other third parties are also encouraged to report wrongdoings at TSN to TSN. They can contact the senior manager or use the confidential reporting system discussed below.

### (b) Where does the policy apply?

This policy applies to all entities within TSN, regardless of their location. In addition, certain sites may have local procedures and/or rules regarding handling confidential

reports (also referred to as "whistleblowing"), in accordance with local law. Local HR or Compliance contacts can provide more information about this.

In addition to this policy, TSN is committed to complying with all relevant whistleblowing and protected disclosure laws.

**(c) When is there a suspected or actual wrongdoing and when does this policy apply?**

A wrongdoing is:

- a. a violation in the form of an act or an omission that is punishable by law,
- b. a violation in the form of an act or an omission subject to fines, insofar as the violated regulation serves to protect life, limb, health or the rights of employees or their representative bodies (including occupational health and safety, health protection, violations of the Minimum Wage Act, requirements of the Employee Leasing Act, etc.).
- c. a violation in the form of an act or an omission of legal norms that have been made in order to implement European regulations in different areas, including but not limited to:
  - regulations to combat money laundering and terrorist financing,
  - anti-corruption regulations,
  - product safety regulations,
  - road and railroad safety regulations,
  - maritime and civil aviation safety regulations,
  - regulations on the safe transport of dangerous goods,
  - regulations on environmental protection and nuclear safety,
  - consumer protection regulations,
  - regulations on the protection of secrets and privacy,
  - regulations on data protection and security in information technology,
  - accounting regulations for corporations financial sanctions,
  - public procurement law.
- d. an act or omission that compromises the social interest in the event of:
  - a violation or threat of violation of a statutory regulation or an employer's internal rules, or
  - a danger to public health, the safety of persons, damage to the environment or the proper functioning of the public service or a company as a result of an improper act or omission.

The social interest is in any case at stake if the act or omission affects more than just personal interests and there is either a pattern or structural character or the act or omission is serious or extensive.

An employee can file a report even if there is only a suspicion of a wrongdoing. This is the case if an employee suspects that there is a wrongdoing within the organisation in so far as the suspicion is based on reasonable grounds, arising from knowledge that the person making the report has gained from their employer or arising from knowledge that the person reporting has received through their work at another company or organisation.

However, the report may in principle not concern elements, such as facts, information or documents (whatever their form or medium) to which provisions laid down by or pursuant to the law regarding the protection of national security, the protection of legal professional privilege, the protection of medical professional privilege, the secrecy of

judicial deliberations and criminal procedural law apply. Deviating from this principle is only allowed when in accordance with (local) laws and regulations.

Apart from the above mentioned suspected or actual wrongdoings, this policy also applies to the following suspected or actual wrongdoings:

- non-compliance with TSN policies, rules or guidelines (e.g., damage to or misuse of company property or resources, violation of IT policies);
- compromising TSN's IT systems and networks and other means of communication (e.g. telephone system, web pages, SharePoint, etc.);
- non-compliance with Tata Steel's Code of Conduct (e.g. unethical behaviour);
- other conduct that could damage TSN's reputation;
- the deliberate concealment of one or more of the above.

The processes referred to in this policy should not be used as a means of challenging commercial decisions or obtaining confidential business information. Concerns reported with such intent are not covered by this policy and the confidential reporting system and will therefore be rejected.

Employees can best report personal complaints (related to, for example, selection procedures, job evaluation, personal performance evaluations) through the appropriate HR channels and procedures. When such issues are reported through the confidential reporting system, they will – when deemed appropriate – be forwarded to HR for handling in accordance with HR procedures.

**Concerns about an imminent threat of bodily harm or damage to property or persons should not be reported through the confidential reporting system.** In such situations, local security or emergency services should be contacted.

### Responsibility for this policy

The Director Legal & Compliance TSN is ultimately responsible for this policy and for assessing the effectiveness of actions taken in response to reports made under this policy. All issues reported through the confidential reporting system are reported to the Board of Directors of TSN on a quarterly basis (with all names of individuals removed for confidentiality reasons).

All employees are responsible for the success of this policy and are urged to use it to report suspected danger or misconduct.

### Reporting wrongdoings

The Employees are free to choose how they wish to address any wrongdoing. They may either contact their line manager or make a formal report to the internal reporting channels or external reporting office. The options described below are only intended to show which options are generally available to the Employees for reporting wrongdoings and are not ranked in relation to each other. However, the legal protection of whistleblowers by the respective locally applicable laws only applies to formal reports as described under "Internal report" and "External report" below.

#### *Confidential adviser*

Employees in certain countries may have the opportunity to consult a confidential adviser in confidence about a suspicion of wrongdoing. A confidential adviser can advise anyone intending to make a report about the possible procedures that can be

followed internally or externally and about the protective measures that can be implemented.

#### *Line Manager*

TSN employees can decide to report wrongdoings to their line manager or other TSN manager, either verbally or in writing. Third parties may report wrongdoings to their respective line manager or other TSN manager, either verbally or in writing. The manager may be able to resolve the issue quickly and effectively.

#### *Internal report*

Alternatively if for example an employee feels unable or uncomfortable to discuss the matter with their line manager or other manager, or has the idea that the matter is not addressed after discussing it with their manager, employees are encouraged to report the wrongdoing:

- (a) through the Integrity Line confidential reporting system; or
- (b) to the Director Legal & Compliance TSN; or
- (c) to the Managing Director of Tata Steel Nederland Services BV in the position of Director Integrity & Asset Protection TSN.

The contact details can be found on the TSN intranet and for suppliers at <https://tsn.integrityline.com>. The report can be made in writing or verbally by telephone. A personal conversation can also be requested.

#### *External report*

An internal report is preferred because it allows violations and wrongdoings to be dealt with in a timely manner. Employees are nevertheless free to decide to report a wrongdoing externally. This report can be made to an external agency that the employee believes is the most appropriate. The procedure for making an external report can be found on the website of the competent authority. If necessary, the person making the report can seek advice from the external agency about making an external report and choosing the competent authority.

### **Confidential reporting system**

TSN uses the Integrity Line confidential reporting system, which is operated by an external, independent service. Employees or third parties can report wrongdoings at any time of the day via the free telephone service or the internet. The special TSN access code they need to do this will be posted on the TSN intranet and published on posters and in leaflets at TSN locations. It is important that employees provide sufficient details so that the report can be thoroughly investigated. Providing supporting evidence is therefore highly appreciated. The reports can be made in the employee's preferred language.

TSN employees handling the report do not have access to the phone number or email address used for the report; they only have access to the content of the report itself. TSN will only contact the employee who made the report (based on the reference number) through the feedback process of the confidential reporting system, unless the employee agrees to use another means of communication.

### **Assessments and investigations**

After an initial assessment of a report, it is decided whether further investigation is required and, if so, who the right person is to conduct the investigation into the

wrongdoing. These investigations are conducted in compliance with group policies, operational guidelines and rules of procedure, as well as the legal requirements of the country in question. They are carried out with due care and in a confidential manner.

Reports, whether anonymous or not, are shared with individuals only on a need-to-know basis to determine an appropriate course of action and conduct a proper investigation (if applicable) and for corporate reporting purposes. In some cases, these individuals may also be third parties, such as TSN's external auditors or outside legal counsel, which will also be subject to the application of security measures designed to preserve the confidentiality of reports and related data.

Employees who make a report will be kept informed of the progress of the investigation (if any) via the person/system where the report was made. The person making the report will receive a confirmation of receipt of the report within seven days. Subsequently, within a reasonable period of no more than three months after the confirmation of receipt, the person making the report receives information about the assessment of the report and, where applicable, the follow-up to the report, including planned measures and those already taken, as well as reasons for these. Due to its confidential nature, it is possible that not all specific details of the investigation will be disclosed. For example, no information is provided about disciplinary or criminal action taken against anyone, unless required by law. Also, no confidential company information and personal data are provided.

All reports will be handled fairly and properly, protecting the rights of any accused person as well as those of the employee who made the report. TSN will manage the reports received in compliance with all applicable data protection laws.

### **Confidentiality and anonymity**

If an employee makes a report in confidence, all efforts will be made to keep the identity of that employee confidential, unless it is required by law to disclose the identity. In certain cases, it may be necessary for the person investigating the report to know the identity of the employee who made the report. In such cases, every effort will be made to discuss this with the relevant employee first.

Employees may report anonymously, but this makes properly investigating the report much more difficult and in some cases even impossible. It is possible that the investigator can deduce from the investigation who the source of the information is. In such situations, this information will not be shared and every effort will be made to ensure the anonymity of the employee who made the report. If an employee is concerned about possible retaliation should their identity become known or were to be deduced from the investigation, the employee can raise this with HR.

### **Protective measures**

TSN recognises that the decision whether or not to file a report can be difficult. Employees who report wrongdoings under this policy can count on support, even if their report turns out to be unfounded. The condition is that it must concern a work-related report and that the person making the report has reasonable grounds to assume that the information reported was correct.

Disciplinary or other action will be taken if the system is misused to knowingly report false, spurious or malicious complaints.

TSN does not tolerate any form of disadvantaging towards employees who report a wrongdoing and will take appropriate measures to protect individuals who make a report in good faith against any adverse consequences. This also applies to those who assist the person making the report and concerned third persons, such as friends, family and businesses. Employees or persons assisting employees who believe they have been disadvantaged must report this to HR. Anyone who threatens with retaliations or actually retaliates against employees who have made a report will be subject to disciplinary or other action.