



ArcelorMittal

Grievance Procedure





1. Purpose	3
2. Scope	3
3. Principles and objectives	3
4. Glossary	4
5. Roles and Responsibilities	4
6. Grievance Handling Process	5
6.1. Submitting a concern	6
6.2. Routing a concern	6
6.3. Investigation	8
6.4. Remedial actions	11
6.5. Escalations	11
7. Reporting to Outside Authorities	11
8. Monitoring and Testing	11
9. Appeal Process	11
10. Reporting	11
Annex I: Definition of Grievance Types	12

1. Purpose

The purpose of this Grievance Procedure is to provide ArcelorMittal's workforce and external stakeholders with an accessible and predictable process for the investigation of their raised concerns. Furthermore, this Grievance Procedure should provide a minimum requirement for employees dealing with the coordination and investigation of the workforce's and external stakeholder's concerns.

These guidelines should be considered and integrated into all further actions and should be read in conjunction with the ArcelorMittal Whistleblower Policy, Code of Business Conduct, Human Rights Policy, and Responsible Sourcing Policy, whose principles are fully supported herein.

2. Scope

This Grievance Procedure applies to all geographies in which ArcelorMittal operates or conducts business. When the laws in specific countries require a higher standard, the local standard shall take precedent.

This Grievance Procedure applies to the workforce of ArcelorMittal, including permanent and non-permanent staff at ArcelorMittal Group and, subject to local regulations, to all its affiliates, subsidiaries, including branches and representative offices, and contractors, unless legal or supervisory requirements or proportionality considerations determine otherwise. It also applies to third parties (persons and organizations, including stakeholders).

This Grievance Procedure applies to non-forensic concerns, which are all concerns, excluding those in Category 7 as outlined in Annex 1: Criminal behavior (Conflict of interest, financial statement fraud, accounting irregularities, falsification of contracts, reports or records, improper payments or bribery, corruption, misappropriation or misuse of assets, money-laundering, manipulation of records, and cyber security fraud).

The Board of Directors at ArcelorMittal is responsible for overseeing and monitoring ArcelorMittal's approach to whistleblowing.

3. Principles and objectives

The approach outlined in this Grievance Procedure should be aligned with the overarching principles described in the ArcelorMittal Whistleblowing Policy. In addition, the coordination and investigation of concerns raised by the workforce and third parties should always adhere to the following principles:

- **Competence:** Investigators must have the experience and the expertise to conduct a credible investigation. In this regard, all business areas, units, or functions must ensure that investigators receive proper training.
- **Confidentiality:** Whistleblowing reports and subsequent investigation reports shall be treated with utmost confidentiality and in accordance with applicable law.
- **Independence:** Investigators must be free from actual or apparent bias or conflict of interest.
- **Objectivity and Impartiality:** All information must be reviewed and analyzed using the same standards, and the findings in an investigation should be based on the facts, not an opinion filtered through the investigator's personal value system.
- **Preventing Retaliation:** Those who report possible or actual misconduct and those who cooperate in an investigation must be protected from retaliation.
- **Predictability:** Providing a clear and known procedure with an indicative time frame depending on the predefined type of process, providing clarity on the potential outcomes, remedies and follow up.
- **Professionalism:** Investigations should be conducted with integrity, fairness, and diligence. How the investigation is conducted reflects the professionalism of the Company. Investigations should always be respectful to all parties and be conducted with fairness, objectivity, and integrity. Investigators must work in a diligent, efficient, and ethical way.
- **Timeliness:** Feedback will be provided to the reporting person within a reasonable timeframe. Each investigation should be started immediately after the concern was raised and conducted as quickly as possible taking the complexity of the investigation into account. All investigations should not take longer than three months or six months in duly justified cases¹.
- **Equitable:** The process seeks to ensure that individuals with concerns can access suitable information, guidance, and essential expertise for engaging in a grievance procedure under fair, informed, and respectful conditions.
- **Transparent:** Where applicable, the process will promote transparency by keeping involved parties updated on the investigation's progress and providing details about the grievance mechanism's effectiveness to build trust and address relevant public concerns.

¹ In cases where local regulations impose stricter standards, they must take precedence. Conversely, when local laws are more permissive, the business units should adhere to the timelines specified in this Grievance Procedure.

4. Glossary

Central Oversight Function serves as a central entity ensuring standardized practices, monitoring investigations, and managing escalated cases to uphold organizational standards and compliance.

Compliance Monitoring & Testing Procedure means the procedure which illustrates the steps executing monitoring & testing activities.

Compliance Network refers to Compliance Officers aligned to and providing coverage for a specific business area, unit, or function.

Compliance Program means a set of documents which includes compliance policies and procedures, compliance trainings, compliance certificates as well as periodic evaluation of the implementation and effectiveness of the Compliance Program and audits designed to detect non-compliance.

Concern, also referred to as a grievance, means any suspicion of wrongdoing or observation of actual issues or misconduct raised by the whistleblower. This encompasses perceived injustices evoking an individual's or a group's sense of entitlement, which may be based on law, contract, explicit or implicit promises, customary practice, or general notions of fairness of aggrieved communities. Meanwhile, incidents are investigated through the respective incident management processes and should be forwarded if reported through the whistleblowing channel.

Global Grievance Committee is an internal committee in charge of monitoring the progress and investigation of critical concerns at the Group Level. It comprises of the Group Head of Human Resources, Head of Global Assurance, Group Compliance Officer, and Head of Sustainable Development.

Investigator is a person responsible for conducting the investigation of concerns in a certain segment or business unit of ArcelorMittal and documenting the findings in investigation reports.

Local Grievance Committee is an internal committee within a certain segment or business unit of ArcelorMittal. It is responsible for identifying the category to which the concern belongs, assessing its level of risk, routing the concern to the appropriate investigation unit(s), and following up on the status of the investigation, remediation, and closure.

Whistleblower, also referred to as complainant, is a person who registers/ reports a concern via ArcelorMittal's whistleblowing channel or via another official communication channel of the Company as defined by this Procedure. Contact with the whistleblower must preferably take place through the whistleblowing channel. If the whistleblower identifies him-/ herself and/ or informs other means of communication, such contact may also be made by these means.

Whistleblowing Channel is the reporting channel, anonymous or not, of conduct and/or actions contrary to ArcelorMittal's rules of conduct and internal guidelines and any legislation applicable to the Company. The whistleblowing channel is available to ArcelorMittal's internal and external audiences, including but not limited to its own and third-party employees, interns and apprentices, customers, suppliers, services providers, stakeholders, members of the government and members of the community in which ArcelorMittal operates.

5. Roles and Responsibilities

In relation to the Grievance Procedure, the roles and responsibilities are split between the whistleblower, the Central Oversight Function, the Local Grievance Committee in each business unit, the investigator as a part of a specific local (and for some concerns central) department including but not limited to Health & Safety, HR, Sustainability etc. and the Global Grievance Committee.

The Whistleblower should:

- Submit the concern via a selected channel (e.g., hotline, webpage, etc.) either anonymously or non-anonymously,
- Provide additional information via the whistleblowing channel if required to ensure a comprehensive investigation

The Central Oversight Function is responsible for:

- Providing oversight and monitoring of the investigations across units,
- Developing consolidated reporting received from segments/ business units,
- Dealing with forwarded/ escalated cases that should be handled by central functions,
- Dealing or routing the review of specific cases that should be re-investigated by corporate functions.

The Local Grievance Committee is responsible for:

- Performing a judgement-based risk assessment on all concerns and determining appropriate prioritization, scope and depth of investigation and stakeholders to involve,
- Understanding different grievance processes, routing of raised concern to relevant department for investigation and communicate to involved stakeholders,
- For non-anonymous cases, reaching out to whistleblower preferably through the whistleblowing channel, establish communication and keep them informed about the steps taken regarding their concern,
- Monitoring the status of investigation and communicate updates on next steps/ actions being taken on the concern to the whistleblower,
- Following up with investigators in case of unclarity and support on roadblocks and/ or escalate concerns to the Central Oversight Function, if necessary,
- Monitor the action/ implementation plan in order to provide remediation to the whistleblowers, if needed,
- Recording statistics as per the categories defined in Annex 1, specifying the materiality and criticality of concerns as well as the status of the investigation.

The Investigator is responsible for:

- Checking whether concern was allocated to the investigation department correctly and circling back with the Local Grievance Committee in case of misallocation,
- Performing interviews with the whistleblower (for non-anonymous cases only) and witnesses to gather further information if required,
- Requesting and reviewing additional documents if required,
- Ensuring a timely investigation and not breaching the established deadlines explained above,
- Reporting continuously on the investigation status,
- Concluding the investigation, summarizing findings in an investigation report based on the standardized criteria and identifying lessons-learned for improving the mechanism to prevent future grievances and harms,
- Suggesting remedial actions on the investigated concerns.

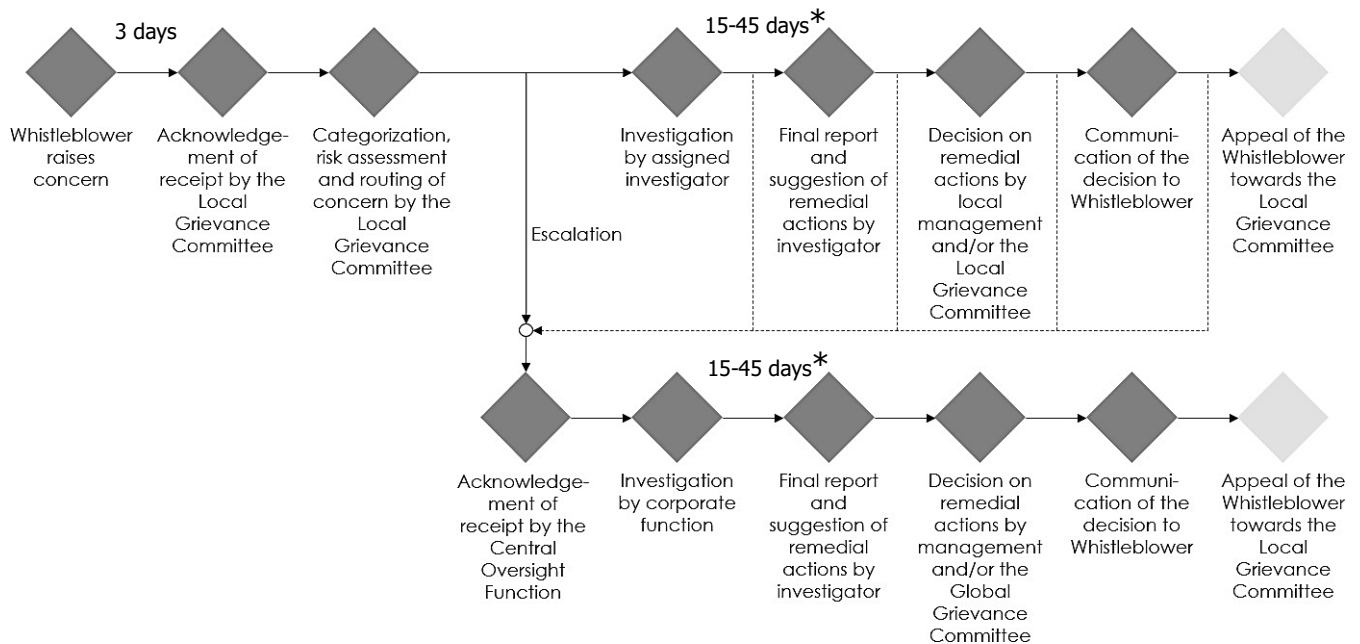


The Global Grievance Committee is responsible for:

- Deciding on next steps on escalated concerns,
- Identifying, discussing, and deciding on changes to the whistleblowing process and tooling,
- Identifying, discussing, and deciding on continuous improvements to the whistleblowing process and tooling,
- Deciding on the remedial actions to be applied, especially for remedial actions that require group wide or cross unit adoption.

6. Grievance Handling Process

Any concern indicating involvement of ArcelorMittal’s Executive Vice Presidents (EVPs), Vice Presidents (VPs), General Managers (GMs) and/or unit executive leadership should be reported directly to the Head of Global Assurance. In all other cases, the procedure outlined below should be followed.



*Grievances should be investigated and resolved within one month from the date of their receipt, and those that do not require additional study - immediately, but no later than fifteen days from the date of their receipt. If it is impossible to resolve the issues raised in the grievance within a month, the head of the relevant body, enterprise, or his/her deputy shall establish the necessary term for its consideration, which shall be notified to the whistleblower. In this case, the total term for resolving the issues raised in the grievance may not exceed forty-five days.

6.1. Submitting a concern

All employees and external stakeholders should be able to raise a concern confidentially via the whistleblowing channel(s) established at ArcelorMittal as listed in the Whistleblower Policy.

All channels should be communicated to employees and external parties and should be available to raise a concern at all times.

When a concern is received through a communication channel other than the whistleblowing channel, the business unit that receives the concern must direct it to the Local Grievance Committee via e-mail, so that it will be recorded, categorized, assessed, and investigated according to this Grievance Procedure.

In accordance with applicable timing requirements, the relevant Local Grievance Committee will send a timely acknowledgment of the receipt of the report to the whistleblower.

6.2. Routing a concern

The Local Grievance Committee is primarily responsible for the routing of whistleblowing cases to the responsible units for investigation. The Local Grievance Committee should carefully read the facts of the case and should not rely on the classification stated by the whistleblower, as to avoid misclassification.

If a complaint pertaining to Category 7 (Criminal Behaviour) is misclassified, the Local Grievance Committee should promptly reclassify it and send it to the responsible function (Global Assurance). Any concern indicating involvement of ArcelorMittal's Executive Vice Presidents (EVPs), Vice Presidents (VPs), General Managers (GMs) and/or unit executive leadership should be routed directly to the Head of Global Assurance.

Grievance processes

All grievance processes relevant for ArcelorMittal have been identified considering the organizational structure, business model and process landscape. The list of identified grievance processes will be updated on an ongoing basis.

Local management should appoint the person(s) responsible for performing the role of the Local Grievance Committee, as well as the individuals within the functional departments who will receive and investigate complaints.

The Local Grievance Committee classifies the raised concern into the appropriate grievance process. In case there are more grievance types involved in a specific concern, the Local Grievance Committee decides an owner of the case. All participating units are then working together to investigate the case with responsibility taken by the dedicated owner. The existence, progress and results of the investigation of any concern should be disclosed and/or discussed only with persons who have a legitimate need to have access to this information and are substantial for the investigation.

Grievance processes established at ArcelorMittal are included in the following categories². The responsible owning function indicated below is a suggestion and local management should have the discretion in doing so, as long as the integrity and confidentiality of the process is preserved. All grievance types are defined in Annex I.

I. Legal and Compliance Complaints³

Category 1: Environment		
Grievance type	Indication of possible responsible owning function (in business unit or central)	Central Oversight Function
Environment and climate	Environmental Department	Corporate Environment
Category 2: Affected communities		
Grievance type	Indication of possible responsible owning function (in business unit or central)	Central Oversight Function
Indigenous peoples' rights, resettlement, and livelihood	Sustainability	Corporate Responsibility
Affected communities and stakeholders' engagement	Sustainability	Corporate Responsibility
Category 3: Health & Safety		
Grievance type	Indication of possible responsible owning function (in business unit or central)	Central Oversight Function
Health & Safety	Health & Safety	Group Health & Safety
Category 4: Human Rights		
Grievance type	Indication of possible responsible owning function (in business unit or central)	Central Oversight Function
Child labor	HR	Group HR
Human trafficking and slavery	HR	Group HR
Security, violence or threat	Security Department	Group HR
Category 5: Labor Rights		
Grievance type	Indication of possible responsible owning function (in business unit or central)	Central Oversight Function
Work conditions, association, wages, and compensation	HR	Group HR
Discrimination	HR	Group HR
Harassment	HR	Group HR

² These categories are designed for internal reporting purposes only and might not precisely correspond with the legal terminology found in official documents.

³ According to the risk-based triage, if a concern is assessed as Level 4 or 5, it should be immediately routed to the Central Oversight Function.

Category 6: Business Ethics and Governance		
Grievance type	Indication of possible responsible owning function (in business unit or central)	Central Oversight Function
Misconduct (e.g., improper use of social media)	Compliance	Group HR
Gifts and entertainment	Global Assurance	Global Assurance
Insider trading	Compliance	Group Compliance
Data protection/ Cyber attacks (hacking)	IT, HR, local Data Protection Correspondent	Group IT, Group HR, Group Data Protection Officer

II. Forensic Complaints

Category 7: Criminal Behaviour		
Grievance type	Indication of possible responsible owning function (in business unit or central)	Central Oversight Function
Conflict of interest	Global Assurance	Global Assurance
Financial statement fraud	Global Assurance	Global Assurance
Accounting irregularities	Global Assurance	Global Assurance
Falsification of contracts, reports, or records	Global Assurance	Global Assurance
Improper payments, bribery and corruption	Global Assurance	Global Assurance
Misappropriate/ misuse of assets	Global Assurance	Global Assurance
Money laundering	Global Assurance	Global Assurance
Manipulation of records	Global Assurance	Global Assurance
Cyber security fraud	Global Assurance	Global Assurance

Any concern listed in categories 1-7 above, indicating involvement of ArcelorMittal's Executive Vice Presidents (EVPs), Vice Presidents (VPs), General Managers (GMs), and/ or unit executive leadership, should be reported directly to the Head of Global Assurance.

III. Grievances (other feedback or non-contentious matters)

All other grievances that are not classified above, should fall in this category (for example inappropriate behavior in the workplace which is not considered discrimination or harassment or other).

Risk-based triage

The Local Grievance Committee performs a judgment-based risk assessment on all incoming cases to understand the underlying risk for the Group and to prioritize the investigation of the case accordingly. All concerns are classified into five levels according to their criticality and materiality.

The criticality of concerns is based on the following criteria: level of direct harm (ranging from insignificant to major level of harm based on vulnerability and effectiveness of remedial/ resilience measures), breach of criminal conduct, violation of company policies and regulations, and immediacy of action required based on hinderance to day-to-day work.

- Criticality Levels

Severity	Description
Severe	Major harm, significant breaches or criminal conduct, severe policy violations, immediate action
High	Considerable harm, high implications, potential breaches of conduct, prompt attention
Moderate	Moderate harm, moderate implications, manageable with standard procedures
Low	Minor harm, low implications, minimal impact, managed through routine procedures
Very Low	Negligible harm, very low implications, no significant impact

The materiality of concerns is based on the following criteria: financial impact, legal impact, reputational impact, and human rights impact, including the scale of such impact, scope of population impacted (internal and external) and irremediability of the impact. Material concerns are those in which there is evidence of actions or omissions that may expose ArcelorMittal to these risks. Additionally, concerns involving the health and safety of employees and third parties or exposure of personal data processed by ArcelorMittal should be classified as material.

- Materiality Levels

Severity	Description
Severe	Severe financial, legal, or reputational impact, large population scope, irreversible consequences
High	High financial, legal, or reputational impact, considerable population scope, difficult-to-reverse consequences
Moderate	Moderate financial, legal, or reputational impact, moderate population scope, reversible consequences
Low	Low financial, legal, or reputational impact, small population scope, easily reversible consequences
Very Low	Very low financial, legal, or reputational impact, very small population scope, negligible consequences

Based on the defined levels of criticality and materiality explained above, the Local Grievance Committee assigns a level of risk to all concerns using the following matrix:

Criticality/materiality	Very Low	Low	Moderate	High	Severe
Very Low	Level 1	Level 1	Level 2	Level 2	Level 3
Low	Level 1	Level 2	Level 2	Level 3	Level 3
Moderate	Level 2	Level 2	Level 3	Level 3	Level 4
High	Level 2	Level 3	Level 3	Level 4	Level 5
Severe	Level 3	Level 3	Level 4	Level 5	Level 5

The priority of each case should be communicated to the respective investigating function.

There are specific grievance types that are always allocated to the Level 4 risk and require coordination and investigation at a corporate level. The Central Oversight Function will handle such cases and assign corporate level investigative teams as required; these cases should not be dealt with at the local level:

- Sexual harassment,
- Discrimination or harassment with a potential material impact for the whistleblower and/ or ArcelorMittal (incl. criminal offense, liability, etc.).

Any concern indicating involvement of ArcelorMittal's Executive Vice Presidents (EVPs), Vice Presidents (VPs), General Managers (GMs) and/or unit executive leadership should be routed directly to the Head of Global Assurance.

Significant environmental and social concerns (e.g., large scale environmental hazard, incidents involving multiple employees, issues related to modern slavery) should be reported to the Central Oversight Function as soon as they arise.

In cases where such criteria are met or when required, the local unit should escalate cases to the Central Oversight Function for review and investigation. As required, the Central Oversight Function may leverage the Global Grievance Committee during the investigation and for resolution of such cases.

6.3. Investigation

The concern is then forwarded to the relevant department, where an assigned investigator conducts an investigation and provides regular updates to the Local Grievance Committee. If it is determined that the concern was initially assigned to the wrong grievance process, the investigator sends the concern back to the Local Grievance Committee for reassignment.

All investigators officially assigned should receive a dedicated, tailored training for the investigation of the specific grievance type. In this regard, all the business areas, units, or functions shall ensure proper training is given to the investigators. Corporate will make every effort to support on training.

It is recommended that all investigators sign a confidentiality agreement provided by the Legal and/or Compliance Department.

6.3.1 Preparation for an Investigation

It is important that the investigator formulates direct and clear questions in order to facilitate the understanding of the whistleblower and collection of additional information.

When a request is received through communication channels other than the whistleblowing channel, the investigator shall ensure that all information is properly registered by the Local Grievance Committee.

Further preparation of the investigation should cover the following points:

- The goals and scope of the investigation.
- What information needs to be sought and how it should be obtained.
- Who should be kept informed of its progress.
- Who within the company should not be involved in the execution of the investigation.
- The timescale and schedule of activities; including the order and subject matter of interviews and the obtaining of documents.
- How revisions to the initial plan should be suggested and adopted.
- If, when and how law enforcement agencies should be notified.
- Who will be involved and their exact duties.
- Establishing the resources required and ensuring they are available.
- Ensuring the company can operate as normally as possible during the investigation.
- Measures to ensure confidentiality and protection of personal data.
- The use of external experts, such as IT specialists or forensic accountants.
- The precise format of the investigation report.

If the concern does not include sufficient information that allows for comprehensive investigation, the investigator should, via the whistleblowing channel or other communication channels that may be available, request additional information from the whistleblower. If a concern is anonymous, the investigator shall make every effort to investigate. However, whistleblowers should be aware that a comprehensive assessment of the concerns raised anonymously might be more challenging.

6.3.2 Investigation Methods

The initial risk-based triage is responsible for recognizing the specific nature and individual characteristics of each concern. The triage process must acknowledge the diversity of the concerns it receives, as different investigations require distinct approaches; there is no one-size-fits-all method. Each allegation carries its own intricacies, requiring tailored methods to address them effectively. Hence, investigators should have an adaptable and flexible approach, enabling a precise handling of each claim.

For all these reasons, the procedure differentiates amongst three main investigation methods: interviews, collection and review of documents, environmental investigations.

A) Interviews

Interviewing an individual is a primary way to obtain the facts, assess the credibility of any allegations and ascertain the importance and meaning of any documentation considered relevant to the investigation. To gain the maximum benefit from an interview, an investigator must have researched the subject matter and the interviewee thoroughly and carefully prepared their lines of questioning.

A list of who needs to be interviewed must be drawn up. This should include anyone who has left the company shortly before or after the suspected wrongdoing was committed.

Careful thought must be given to who will be present at the interview. Ideally, the same team of people should conduct all interviews, as this will bring consistency and will ensure any contradictions in testimony are immediately recognized. Thought should also be given to where and when an interview will be held, if – with the consent – will be recorded or how the notes will be taken and in what order the planned questions should be asked.

Anyone interviewed should be told that it is a fact-finding exercise that all relevant past or present staff are being asked to assist with. Confidentiality is an overarching principle of the process. Its importance of confidentiality should be stressed, and it should be explained that the interview itself is not part of any disciplinary process. The interviewer should not be aggressive to the person they are questioning and should use any available documentation to help an interviewee remember and recount facts. Those interviewed should not be given any information they do not already have or be told what other interviewees have said.

Ideally, the interviewing of those expected to have the most information relevant to the investigation should be conducted as soon as possible. This also reduces the chance

of important information not being identified due to facts being forgotten, witnesses becoming unavailable or the loss of or damage to potential evidence.

An interviewer must determine what exact details the person being interviewed knows about the allegations, how they know these details, what evidence they can produce or cite to corroborate their version of events, what other witnesses can support their account and just how credible their testimony is when compared to that given by other interviewees. Strategies should also be in place to ensure that the law and any contractual obligations are complied with if an individual refuses to take part in the investigation, requests legal representation, declines to answer certain questions or asks for an amnesty before giving answers.

Interviews will be one of the methods to be followed when dealing with certain grievances such as Health and Safety and Labor Rights (unfair dismissal, freedom of association, assembly and collective bargaining, wages and compensation, favorable work conditions, discrimination, harassment). The investigation of other grievances might require technical expertise. Local management should provide the necessary means to perform those investigations.

B) Collection and Review of Documents

Documentation can be a vitally important part of any investigation. For that reason, careful consideration must be given to the sourcing, obtaining and storing of all relevant documents:

- Check if the information provided is sufficient to perform the investigation and provides enough context; based on the classification of the case, determine whether you need access to additional documentation.
- Copies of all original documents should be made. These copies should be the ones investigators work with on a day-to-day basis so as not to put the originals at risk. Original documents should not be marked or altered in any way.
- If possible, obtain original documents from more than one source, to verify their authenticity. Be sure to indicate which copy of the document came from which source.
- If possible, track the movement and location of documents relevant to the investigation across the Group.
- If an individual refuses to hand over a document on the basis of privilege against self-incrimination or tries to destroy relevant documentation, please contact the Legal Department.
- If documentation possessed by a former employee is needed to perform the investigation, please contact the Legal Department.

C) Environmental Investigations

Due to the technical nature and complexities involved in environmental procedures, particularly in forensic environmental investigations, it is imperative to note that these procedures are typically conducted by experts possessing specialized knowledge and skills in the field of environmental science, forensics, and related disciplines. Nonetheless, this procedure presents a series of basic steps to be followed in any environmental investigation:

- **Preliminary site visual assessment for evidence:** Conducting an initial assessment to visually identify any observable indications of concerns or irregularities at the site.
- **Acquisition and securement of sample material:** Gathering and preserving samples from the site in a manner that ensures their integrity and prevents contamination or degradation.
- **Recognition of subsurface anomalies and structures:** Employing techniques to identify any hidden or subsurface anomalies, fractures, or structural irregularities that may be present.
- **Chemical tracing and profiling (Isotopic Analysis):** Performing a thorough analysis of chemical compositions within the samples, employing techniques such as isotope profiling to determine their origin and characteristics (only suitable for technical professionals).
- **Laboratory examination utilizing chromatographic methods:** Engaging in laboratory procedures utilizing chromatography to separate and analyze components within the collected samples, yielding detailed insights into their constituents (only suitable for technical professionals).
- **Analysis interpretation and result visualization:** Evaluating and visually representing the data obtained from analyses to comprehend and illustrate the implications of the findings.

The steps outlined for the environmental investigation process, as detailed above, would usually necessitate a comprehensive understanding of environmental science, forensic methodologies, and related technical expertise. It is strongly advised that these procedures be undertaken by individuals possessing the requisite technical knowledge and professional experience in environmental investigations.

6.3.3 Investigation Analysis

Analysis of all relevant facts, witness testimony and evidence produced is crucial in ensuring the investigation achieves its objectives. It enables conclusions to be drawn and can help investigators decide what, if any, action needs to be taken.

Whenever the investigation is complex or the fact reported in the concern requires greater independence in the investigation or specialized analyses, the investigator may, with the support of the Legal and/or Compliance Department, request support from specialized third parties, such as consulting companies and/or law firms.

Where possible, concerns must be investigated in up to 90 days, from the date of receipt of the concern by the investigator. Deviations from this defined clearance period shall be documented, including the reasons for the delay.

6.3.4 Investigation Report

The investigation report is created at the conclusion of the investigation and includes a summary of the facts gathered.

Once all questions are addressed and the investigation is concluded, the investigation report is prepared. The report shall include:

- A summary of the facts gathered throughout the investigation, including a chronology of events,
- The people interviewed and the documents reviewed,
- A brief discussion of any credibility assessments reached,
- Whether the whistleblower report was substantiated, unsubstantiated, or the results of the investigation were inconclusive. If the report was substantiated, the findings supporting this conclusion shall be properly detailed,
- The specific conclusion(s) reached on each key issue,
- The identification of any issues that could not be resolved in the investigation,
- A brief discussion of how the company guidelines or policies apply to the situation,
- Whether a breakdown in an internal control occurred to allow the claimed problem to occur,
- Whether any relevant internal controls were followed to prevent other problems or reduce the impact,
- For what period did the problem occurred, and what, if any, is the financial impact to ArcelorMittal or third parties,
- How is ArcelorMittal responding to the report, if it is substantiated, and
- A list of the documents gathered for the investigation.

The investigator's immediate supervisor should preliminarily review the report. This review ensures that the investigation was conducted appropriately, all necessary steps were taken, and the findings are well-supported by the evidence. This step should consider the necessary confidentiality at all times.

If the supervisor identifies any issues or has questions with regard to the report, these should be addressed by the investigative team. This may involve additional fact-finding, clarification, or adjustments to the report.

Once the report is reviewed and any necessary adjustments are made, the investigative team can finalize the report. The investigation report should be thorough, objective, and supported by the evidence gathered during the investigation.

Once the investigation has been concluded, even if the concern is considered unfounded, the investigator concludes the investigation.

If any part of a concern is well-founded, the entire concern will be considered valid for all purposes, even if other parts are unfounded.

The investigator should archive and include in the closing report all corroborating evidence as a result of the investigation, such as: invitations and summary of the minutes of the interviews conducted and copy of the documents evaluated.

6.4. Remedial actions

The investigator is also responsible to suggest relevant remedial actions to solve the raised concern and prevent similar cases to occur in the future. Mitigation actions typically cover the following areas (non-exhaustive):

- **Satisfaction:** Cease the impact, acknowledge the harm, disclose the truth, provide an apology, and sanction those responsible, e.g., through:
 - Verbal commitment or written letter,
 - Public apology.
- **Guarantee of non-repetition:** Change policies and procedures to prevent future harm and/or take disciplinary action, e.g., through:
 - Transfers (e.g., of employees from one department to another),
 - Mandatory training/ awareness measures,
 - Contractual implications (e.g., limitations on value of contracts),
 - Disciplinary implications (e.g., suspensions),
 - Creation of new controls (e.g., new approval processes, new documentation requirements).
- **Rehabilitation:** Medical, psychological, legal, and social services to restore the whistleblower, e.g., through:
 - Reinstatement in the workplace.
- **Restitution:** Restore, to the extent possible, whatever has been lost and return the whistleblower to the state before the impact occurred.
- **Compensation:** Money or other trade-offs for the cost of the harm.
 - Financial compensation payments for damages,
 - Non-financial payments/ goodwill.

To decide on the remedial actions to be applied, the Local Grievance Committee should involve the local management and/ or the Global Grievance Committee and make all collected information on the raised concern as well as the suggested remedial action by the investigator available to them.

In cases where remedial actions require group wide or cross unit adoption, remedial actions should always be aligned with the Global Grievance Committee.

Any concern must be accompanied by a detailed action/ implementation plan, which must be monitored periodically by the Local Grievance Committee.

6.5. Escalations

The Global Grievance Committee ensures an effective whistleblowing process and might serve as an escalation point for Level 4 and 5 concerns.

Furthermore, the following concerns should be escalated to respective Central Oversight Function and continuous updates provided:

- Concern cannot be solved within 90 days:
 - Assessment of the roadblocks to resolving the concern, along with a clear list of requests for what is needed from management to overcome these obstacles,

- Defined extended timeline until the concern can be solved, incl. detailed next steps,
- Proposal on reporting frequency to update management about progress.
- External whistleblower involved in material concern:
 - Summary of the concern and affected units across ArcelorMittal,
 - Assessment of the scope of potential other external stakeholders that could be affected and the related consequences.
- High reputational risk for the Group:
 - Summary of the concern and affected units across ArcelorMittal,
 - Assessment of the probable reputational risk impact: affecting the global organization, a country, a region or only a set of stakeholders, and public (i.e., media coverage) vs. private/ internal (i.e., known to affected stakeholders only),
 - Detailed, risk-based remediation plan (e.g., via dedicated task force), including timelines, roles and responsibilities for addressing the issue,
 - Proposal on reporting frequency to update management about progress.

7. Reporting to Outside Authorities

Any decision to cooperate with public authorities, regulatory bodies and/ or external auditors must be previously approved by the Legal and/ or Compliance Department, which will determine the procedure to be adopted and those responsible for conducting the matter.

8. Monitoring and Testing

Compliance should monitor and test the grievance handling process in line with the Procedure for Compliance Monitoring and Testing. At periodic intervals, as deemed appropriate by Group Compliance, specific elements of the grievance handling process (such as investigation methods, categorization, risk assessment, and review processes) will be tested.

9. Appeal Process

The review of the decision and findings is limited to cases where there is a belief that due process was not correctly followed or that the necessary steps to support the concluded outcome were not taken. In these cases, the whistleblower shall direct the request of review to the Local Grievance Committee within 15 business days after the decision was communicated. The Local Grievance Committee is responsible for forwarding the case for review to relevant Central Oversight Function and ensuring that all information from the previous investigation, as well as new information regarding the concern, is made available. The Central Oversight Function will ensure a re-investigation within 60 days, adhering to this Procedure.

10. Reporting

The Local Grievance Committees are responsible for reporting on business unit level to local management and for forwarding all information to the Central Oversight Function. The Central Oversight Function should report the consolidated view on the grievance process incl. trends across business units, etc. to management on a periodic basis.

Annex I: Definition of Grievance Types

Category 1: Environment	
Grievance type	Definition
Environment and climate	<p>Prohibition of causing any measurable environmental degradation: Such as harmful soil change, water or air pollution, harmful emissions or excessive water consumption or other impact on natural resources, that impairs the natural bases for the preservation and production of food, or denies a person access to safe and clean drinking water, or makes it difficult for a person to access sanitary facilities or destroys them, or harms the health, safety, the normal use of property or land or the normal conduct of economic activity of a person, or affects ecological integrity, such as deforestation.</p> <p>UN General Assembly resolution (76th sess.: 2021-2022) declared the human right to a clean, healthy and sustainable environment. (Art. 3 of the Universal Declaration of Human Rights, Art. 5 of the International Covenant on Civil and Political Rights and Art. 12 of the International Covenant on Economic, Social and Cultural Rights).</p> <p>Including too the prohibition of the production and consumption of specific substances (Montreal Protocol and Vienna Convention for the Protection of the Ozone Layer).</p>

Category 2: Affected communities	
Grievance type	Definition
Indigenous people's rights, resettlement, and livelihood	<p>Indigenous peoples have the right to maintain and strengthen their distinctive spiritual relationship with their traditionally owned or otherwise occupied and used lands, territories, waters and coastal seas and other resources and to uphold their responsibilities to future generations in this regard. (Arts. 25, 26 (1) and (2), 27, and 29 (2) of the United Nations Declaration on the Rights of Indigenous Peoples).</p> <p>Ex. Company operates in an area traditionally belonging to an indigenous community. The company disregards the community's concerns and goes ahead with a mining project that damages local water sources, affecting the community's ability to access clean water.</p> <p>People's right to dispose of a land's natural resources and to not be deprived of means of subsistence. The prohibition of unlawful eviction and the prohibition of unlawful taking of land, forests and waters in the acquisition, development or other use of land, forests and waters, the use of which secures the livelihood of a person. (Article [art.] 1 International Covenant on Civil and Political Rights).</p>
Affected communities and stakeholders' engagement	<p>Responsibility of businesses to respect human rights, including community safety and health. It expects companies to conduct due diligence to identify, prevent, and mitigate human rights risks in their operations, which can include risks to the safety and health of communities affected by their activities. (Arts. 5,6 and 7 UNGP). Responsibility of companies to respect human rights in their operations, take appropriate measures to avoid harm and contribute positively to the well-being of local communities. (art. 15 UNGP). Obligation of companies to consult with and involve stakeholders in decision-making processes related to environmental, social, and governance issues. (Art. 19 on Stakeholder Engagement CSR).</p> <p>Ex. A company operating near a residential area does not adequately assess the safety risks associated with its production processes. Due to this oversight, an accident at the facility releases toxic chemicals into the air, resulting in serious health risks for the nearby community. The company's failure to conduct proper due diligence to prevent and mitigate such risks breaches its responsibility to ensure the safety and health of the community affected by its activities.</p> <p>Ex. A company develops and implements a new sustainability strategy without consulting or involving key stakeholders. The company's failure to engage with these stakeholders in the decision-making process regarding their ESG initiatives represents a breach of their obligation to consult.</p>

Category 3: Health & Safety	
Grievance type	Definition
Health & Safety	<p>Occupational health: Not only the absence of disease or infirmity but also physical and mental elements affecting health which are directly related to safety and hygiene at work. (German Supply Chain Act section 2.2.5; includes also physical and mental fatigue).</p> <p>Right to enjoy just and favorable conditions of work: safe and healthy working conditions (Art. 7 International Covenant on Economic, Social and Cultural Rights). The requirement for a system of inspection and supervision to ensure that employers are taking necessary measures to protect the safety and health of workers and the duty of employers to inform workers about the hazards they may encounter in their work and the measures that have been taken to protect them. (ILO Convention, arts. 9, 10 and 11).</p> <p>Ex. Factory that does not provide adequate safety equipment or training for its employees. This results in frequent workplace accidents and injuries, which clearly violates the principle of providing safe and healthy working conditions.</p>

Category 4: Human Rights

Grievance type	Definition
Child labor	<p>Prohibition of the worst forms of child labour for children (persons under the age of 18 years). Recognize the right of the child to be protected from economic exploitation and from performing any work that is likely to be hazardous or to interfere with the child's education, or to be harmful to the child's health or physical, mental, spiritual, moral or social development.</p> <p>(Art. 32 of the Convention on the Rights of the Child and art. 3 of the International Labour Organization Worst Forms of Child Labour Convention, 1999).</p>
Human trafficking and slavery	<p>Prohibition of recruitment, transportation, transfer, harboring or receipt of persons, by means of the threat or use of force or other forms of coercion, of abduction, of fraud, of deception, of the abuse of power or of a position of vulnerability or of the giving or receiving of payments or benefits to achieve the consent of a person having control over another person, for the purpose of exploitation. Prohibition of prostitution or other forms of sexual exploitation forced labor or services, slavery, or practices like slavery, servitude, or the removal of organs. (Art. 3 of the Palermo Protocol to Prevent, Suppress and Punish Trafficking in Persons Especially Women and Children).</p> <p>No one shall be held in slavery or servitude; slavery and the slave trade shall be prohibited in all their forms. Prohibition of all forms of slavery, practices akin to slavery, serfdom or other forms of domination or oppression in the workplace, such as extreme economic or sexual exploitation and humiliation. Prohibition of modern slavery such as debt bondage (work to pay off the debt) or forced marriage. (Art. 4 of the Universal Declaration of Human Rights and Art. 8 of the International Covenant on Civil and Political Rights).</p> <p>Situations where individuals are made to work against their will and without the ability to refuse or leave. Coercion, threats, or deception are often used to keep them in exploitative working conditions. (Arts. 1 to 4 Modern Slavery Act).</p>
Security, violence, or threat	<p>The Universal Declaration of Human Rights, adopted by the UN General Assembly in 1948, upholds the right to life, liberty, and security of person (Article 3). It prohibits torture, cruel, inhuman, or degrading treatment or punishment (Article 5), and it recognizes the right to freedom from fear and violence.</p> <p>Right to life and security: Everyone has the right to life, liberty, and security. (Art. 3 Universal Declaration of Human Rights: Article 3 goes beyond the death penalty. It is fundamental to enjoyment of all other rights: after all, you have to be alive to exercise free speech, get married, or hold nationality).</p> <p>Prohibition of hiring or using private or public security forces for the protection of the enterprise's project if, due to a lack of instruction or control on the part of the enterprise, the use of security forces a) is in violation of the prohibition of torture and cruel, inhuman, or degrading treatment, b) damages, life or limb, or c) impairs the right to organize and the freedom of association. (German Act, section 2.2.11).</p> <p>Right to respect for private and family life: There shall be no interference by a public authority with the exercise of this right except such as is in accordance with the law and is necessary in a democratic society in the interests of national security, public safety or the economic well-being of the country, for the prevention of disorder or crime, for the protection of health or morals, or for the protection of the rights and freedoms of others (Art. 8.2 European Convention on Human Rights).</p> <p>Ex. a company hires a private security firm to protect its project. However, if this security force acts without proper training and oversight, and engages in violence or mistreatment, such as torture or violating workers' rights to organize and associate freely, it would be an instance of using security forces inappropriately.</p>

Category 5: Labor Rights

Grievance type	Definition
Work conditions, association, wages, and compensation	<p>Improper termination of an employment relationship in a manner that is considered unjust, or in violation of legal and/or contractual obligations. The specific definition and legal standards for unfair dismissal can vary from one jurisdiction to another (Art. 5 ILO Termination of Employment Convention, 1982).</p> <p>Ex. A company terminates an employee who has consistently met performance targets and has a clean disciplinary record without any prior warning or valid reason. The company's action in firing the employee abruptly and without proper cause would likely be considered an unfair dismissal.</p> <p>Right to freedom of association: Workers are free to form or join trade unions, everyone has the right to freedom of peaceful assembly and association, and everyone has the right to strike, provided that it is exercised in conformity with the laws of the particular country.</p> <p>(Art. 20 of the Universal Declaration of Human Rights, Arts. 21 and 22 of the International Covenant on Civil and Political Rights, Art. 8 of the International Covenant on Economic, Social and Cultural Rights, the International Labour Organization Freedom of Association and Protection of the Right to Organise Convention, 1948 and the International Labour Organization Right to Organise and Collective Bargaining Convention, 1949).</p>

Category 5: Labor Rights

Grievance type	Definition
Work conditions, association, wages, and compensation	<p>Right to enjoy just and favorable conditions of work: Fair wages and equal remuneration for work of equal value without distinction of any kind, decent living, safe and healthy working conditions, equal opportunity for everyone to be promoted, rest, leisure and reasonable limitation of working hours and periodic holidays with pay, as well as remuneration for public holidays. (Art. 7 International Covenant on Economic, Social and Cultural Rights).</p> <p>Compensation, rewards, and entitlements that workers receive from their employers or through social security systems to enhance their well-being and provide economic security. Including: wages and salaries, social security benefits, leave and vacation, healthcare benefits or pension plans. (C102 - Social Security (Minimum Standards) Convention, 1952 (No. 102)).</p>
Discrimination	<p>Prohibition of unequal treatment in employment: Unequal treatment includes any distinction, exclusion or preference made based on race, color, sex, religion, political opinion, national extraction, or social origin, which has the effect of nullifying or impairing equality of opportunity or treatment in employment or occupation. (Art. 3 of the International Labour Organization Equal Remuneration Convention, 1951, Art. 1 and Art. 2 of the International Labour Organization Discrimination (Employment and Occupation) Convention, 1958 and Art. 7 of the International Covenant on Economic, Social and Cultural Rights).</p> <p>Freedom of thought, conscience, and religion: Everyone has the right to freedom of thought, conscience, and religion; this right includes the prohibition of unequal treatment in employment on the grounds of political opinion, religion, or belief (Art. 18 Universal Declaration of Human Rights).</p>
Harassment	Unwanted conduct related to the sex of a person, with the purpose or effect of violating the dignity of a person, creating an intimidating, hostile, degrading, humiliating, or offensive environment. (Art. 2 Equal Treatment Directive).

Category 6: Business Ethics and Governance

Grievance type	Definition
Misconduct (such as improper use of social media)	<p>Misconduct encompasses a variety of behaviors that are against ethical, legal, or organizational norms. This can involve activities such as engaging in unbecoming and unprofessional conducts, which breach company policies, or any behavior that compromises the integrity or reputation of an organization. It might also include actions that contradict established guidelines or harm the interests of stakeholders.</p> <p>Ex. Improper use of social media by an AM employee, including rude, racist, discriminatory, or politically incorrect comments, is unacceptable even while exercising the legitimate right to freedom of expression.</p>
Gifts and entertainment	<p>Gifts, including money, vouchers, goods, or services, should be given and/or received in strict compliance with the Anti-Corruption Procedure and the Conflicts of Interest Procedure.</p> <p>Hospitality or entertainment includes meals, receptions, tickets to entertainment, social or sports events. Hospitality requires the host to be present; if not, the expenditure is a gift. (AM Procedure for Anti-Corruption).</p>
Insider Trading	<p>Involves the buying or selling of a publicly traded company's stock by someone who has access to material, non-public information about the company. This practice is illegal because it gives an unfair advantage and undermines market integrity. The Market Abuse Regulation (MAR) (Regulation (EU) No 596/2014) in its articles 7 and 8, defines inside information as information of a precise nature that has not been made public and, if made public, would likely have a significant effect on the price of financial instruments. MAR also prohibits the use of such inside information to acquire or dispose of financial instruments to which that information relates.</p> <p>Ex. An executive who learns about an upcoming, unpublished merger that will significantly increase the company's stock value and then purchases a large number of shares before the information becomes public is engaging in insider trading. This act results in an unfair profit once the news is released and the stock price rises. These regulations aim to maintain fairness and transparency in the financial markets by preventing the misuse of privileged information.</p>
Data protection/ Cyber attacks (hacking)	<p>Improper handling, protection, or control of sensitive and confidential data, which results in violations of data privacy regulations, breaches of individuals' privacy rights, or other negative consequences (Arts. 1 to 4 GDPR). The business must undertake a cybersecurity risk assessment – that is, an assessment and analysis of the security risks involved in the holding and use of any personal data. It must cover many elements, including: the security of your technology, the way it is accessed, where data is held and how it moves around the business, the nature and sensitivity of the data concerned, the people using it, the third parties who you allow to access/process it and the security policies in place (UK Data Protection Act enabling GDPR).</p> <p>Ex. Employee mistakenly shares sensitive data of the other employee, such as social security numbers and payroll information, with unauthorized individuals due to inadequate data access controls.</p> <p>Ex. A company, despite having access to sensitive customer data, fails to conduct a cybersecurity risk assessment. It does not implement proper security measures for its computer systems and networks. As a result, a cyberattack occurs, leading to a significant data breach.</p>

Category 7: Criminal Behavior

Grievance type	Definition
Conflict of interest	<p>A conflict of interest arises when a person chooses personal gain over duties to their employer, or to an organization in which they are a stakeholder or exploits their position for personal gain in some way. (UNCAC, in its article 7 and 12 on «Public Sector,» and «Private Sector» include provisions related to conflicts of interest).</p> <p>Ex. Procurement officer in a company awards a lucrative contract to a supplier they have a personal financial interest in, instead of choosing the best supplier for the company. In this case, the procurement officer prioritizes personal gain over the best interests of the company, which is a clear conflict of interest.</p>
Financial statement fraud	<p>It involves deliberate misrepresentation or manipulation of financial information in financial statements, is typically addressed through broader regulations and directives related to financial reporting, accounting standards, and corporate governance (Section 302 - Corporate Responsibility for Financial Reports, SOX).</p>
Accounting irregularities	<p>Refer to intentional misstatements or omissions in financial statements, which are designed to mislead stakeholders about the true financial performance or condition of a company. This can involve falsifying records, inflating revenue, understating expenses, or failing to disclose relevant information.</p> <p>These practices are illegal as they violate the principles of transparency and accuracy in financial reporting, leading to severe consequences for investors, employees, and the broader market.</p> <p>In the European Union, accounting irregularities are regulated under several directives and regulations, including the Accounting Directive (Directive 2013/34/EU) and the Market Abuse Regulation (MAR) (Regulation (EU) No 596/2014). For example, Article 4 of the Accounting Directive requires that financial statements give a true and fair view of the company's financial position. Additionally, MAR addresses the manipulation of financial reports as part of market manipulation activities.</p> <p>Ex. A company inflating its revenue figures by recording sales that have not yet occurred, thereby presenting a misleading picture of its financial health to attract investors or secure loans. These regulations aim to ensure that financial statements are accurate and reliable, maintaining trust in the financial markets.</p>
Falsification of contracts, reports, or records	<p>Act of altering, manipulating, or forging documents, agreements, financial records, reports, or any form of written or electronic records with the intent to deceive, mislead, or commit fraud (Art. 48 UNCAC on law enforcement of these actions).</p>
Improper payments, bribery and corruption	<p>The promise, offering or giving, to a public official, directly or indirectly, of an undue advantage, for the official himself or herself or another person or entity, in order that the official act or refrain from acting in the exercise of his or her official duties (Arts. 15 and 21 on bribery of witnesses and in the private sector of UNCAC).</p> <p>Corruption is the abuse of entrusted power for private gain and can manifest in various forms such as bribery, embezzlement, favoritism, nepotism, and influence peddling. It undermines trust in public institutions, distorts markets, and impedes economic development.</p> <p>Ex. A government official accepting bribes from a contractor in exchange for awarding a public works contract exemplifies corruption.</p>
Misappropriate/misuse of assets	<p>Situations where individuals or entities use assets, whether public or private, in ways that are contrary to legal and ethical standards. Specific definitions and legal provisions related to asset misuse can vary among different countries and regions, depending on their national laws and regulations (Art. 10 EU Directive AML).</p> <p>Ex. When a company's executive uses company funds for personal expenses, such as luxury vacations and extravagant shopping, it directly violates both legal and ethical standards.</p>
Money laundering	<p>Money laundering is defined as the process of concealing the criminal origin of money or other assets (such as raw materials), so they appear to come from a legitimate source. UNODC describes money laundering as "the processing of criminal proceeds to disguise their illegal origin". Illegally obtained proceeds are usually the result of drug trafficking and dealing, robbery, fraud, corruption, terrorism, and other serious crimes. Illegally obtained proceeds are usually the result of drug trafficking and dealing, robbery, fraud, corruption, terrorism, and other serious crimes.</p> <p>Ex. Money laundering could occur through the misuse of a company's infrastructure and circumvention of existing controls to launder money via sales, purchases, and other contracts.</p>
Manipulation of records	<p>Involves the intentional alteration, falsification, or omission of information in company documents, financial statements, or other records to deceive stakeholders or regulatory authorities about the true state of affairs. This practice is illegal because it misleads investors, regulators, and other parties who rely on accurate and truthful information for decision-making.</p> <p>In the European Union, the manipulation of records is addressed under the Market Abuse Regulation (MAR) (Regulation (EU) No 596/2014) and the Accounting Directive (Directive 2013/34/EU). Article 12 of MAR explicitly prohibits the manipulation of financial markets, defining it as any act or omission that distorts the market's genuine and fair functioning. Article 4 of the Accounting Directive requires that financial statements give a true and fair view of the company's financial position and performance, effectively prohibiting any manipulation or misrepresentation of accounting records. The MAR and the Accounting Directive aim to protect the integrity of financial markets by ensuring that all relevant information is accurate and not misleading.</p> <p>Ex. A company might manipulate its earnings by inflating revenues or understating liabilities to present a more favorable financial position to investors and creditors. Such practices undermine the reliability of financial information and violate the principles of transparency and accountability.</p>

Category 7: Criminal Behavior

Grievance type	Definition
Cyber security fraud	<p>Cyber security fraud encompasses illegal activities carried out through digital means to deceive, defraud, or exploit individuals, businesses, or governments. This can include hacking, phishing, identity theft, and the unauthorized access to or manipulation of data. Such fraud is particularly damaging as it compromises the integrity, confidentiality, and availability of digital information and systems.</p> <p>In the European Union, cyber security fraud is regulated under various legal frameworks, including the General Data Protection Regulation (GDPR) (Regulation (EU) 2016/679) and the Directive on Security of Network and Information Systems (NIS Directive) (Directive (EU) 2016/1148). Article 32 of the GDPR mandates that organizations implement appropriate technical and organizational measures to ensure a level of security appropriate to the risk, thus preventing data breaches and cyber fraud. The NIS Directive requires member states to ensure that critical infrastructure operators and digital service providers take measures to manage risks to their network and information systems and to notify significant incidents to the relevant authorities.</p> <p>Ex. A phishing attack, where cybercriminals send fraudulent emails appearing to be from a trusted source to trick recipients into revealing sensitive information such as passwords or credit card numbers, exemplifies cybersecurity fraud. These regulations aim to protect digital infrastructure and personal data, ensuring a secure and trustworthy digital environment.</p>

Category 8: Other feedback or non-contentious matters

Grievance type	Definition
Other feedback or non-contentious matters	<p>This category offers a space for individuals to express other feedback, suggestions, or observations that are not related to unethical, illegal, or improper practices that may pose risks to the organization, its stakeholders, or the public interest.</p>