

# Annex 2 to the Rules of Procedure for the Audit Committee of September 7, 2016

## Tax Services

The provision of the following tax services by the consolidated financial statement auditor must have no direct effect or have immaterial effect, separately or in aggregate, on the parent-company or consolidated financial statements of thyssenkrupp AG:

1. Preparation of tax forms
2. Identification of public subsidies and tax incentives, unless support from the auditor in respect of such services is required by law
3. Support regarding tax inspections by tax authorities, unless support from the auditor in respect of such inspections is required by law
4. Calculation of direct and indirect tax and deferred tax
5. Provision of tax advice