



INFORMATION PURSUANT TO REGULATION (EU) 2016/679 - GENERAL REGULATION ON DATA PROTECTION, "GDPR" - WHISTLEBLOWER INFORMATION

Pursuant to Regulation (EU) 2016/679 ("GDPR"), Birla Carbon Italy S.r.l., hereinafter referred to as the "Company" or the "Data Controller," provides this information regarding the processing of your personal data for the management of the Report (as defined below) submitted by you to the attention of the Company.

"Whistleblowing" means any complaint received by Birla Carbon Italy S.r.l. which refers to employees of Birla Carbon Italy S.r.l. with respect to the violation of the Company's Code of Ethics, laws, regulations, measures of the Authorities, or internal regulations which could cause damage or harm, as well as reputational concerns, to the Company, in accordance with Legislative Decree no. 24/2023 implementing the Directive (EU) 2019/1937 on the protection of persons who report breaches Union law and laying down provisions regarding the protection of persons who report breaches of national regulatory provisions (so-called "Whistleblowing Decree").

For any clarification regarding this notice and/or the processing of your personal data, you may contact the Data Controller and/or the Data Protection Officer at any time at the email address bc.dpo@adityabirla.com.

1. Identity and contact details of the Data Controller

The Data Controller is Birla Carbon Italy S.r.l., i.e., the Company to which the Report is made.

2. Contact details of the Data Protection Officer (DPO)

The Company has designated a Global Data Protection Officer, who can be contacted at the following e-mail address: bc.dpo@adityabirla.com.

3. Purposes of processing and legal basis for processing

The Data Controller will process (i) your personal identifying data, as the whistleblower, where the Whistleblowing is not made anonymously, as well as (ii) information pertaining to the conduct complained of, and any other data that you may have provided in the Whistleblowing depending on the type of Whistleblowing made and conduct complained of, or that is relevant on the basis of the reported event; and (iii) information that may have been acquired in the course of the necessary investigative activities for the purpose of verification and resolution of the Whistleblowing for:



a. Purpose of handling the Whistleblowing on the basis of a whistleblower's complaint.

The Data Controller will process the data for purposes strictly and objectively necessary for the application and management of the Whistleblowing procedure, including the verification of the facts that are the subject of the Whistleblowing, the resolution of the Whistleblowing, the preparation of the response, the adoption of any measures of relief or support for the whistleblowers and the establishment of proceedings, including disciplinary proceedings, as well as to respond to questions and queries you have formulated regarding corporate compliance, including anonymous ones, received by Birla Carbon Italy S.r.l within the limits of what is required by the applicable regulations.

Your Whistleblowing shall in no case be used by the Data Controller for discriminatory or retaliatory purposes against you.

b. Purposes of compliance with regulatory obligations, laws and provisions of Authorities legitimized by law.

The Data Controller will process data for the purpose of fulfilling obligations under the law, regulations or legislation, national and/or EU, including the provisions of the Whistleblowing Decree, as well as to effectively prevent and counter fraudulent behavior and illegal or irregular conduct to the extent required by the applicable rules.

In addition, personal data may be processed to follow up on requests from the competent administrative or judicial authorities and, more generally, public subjects in compliance with the formalities of the law.

For the purposes described above, personal data will possibly be processed for the fulfillment of legal obligations to which the Data Controller is subject. The provision of personal data is not mandatory, as permitted by law (e.g., in the case of Anonymous Reporting).

b. Further processing based on the Data Controller or a third party's Legitimate Interest

The Data Controller, in addition, will process personal data for:

- the Data Controller internal control and business risk monitoring needs, as well as for the optimization and streamlining of internal business and administrative management processes also provided centrally by the Birla Carbon Group, which imply and require a longer retention of Whistleblowing than that related to the mere management and resolution of the considered Whistleblowing.



- ascertaining, exercising, or defending a right or legitimate interest of the Data Controller or a third party in any competent forum.

The legal basis for the processing is represented by the pursuit of the legitimate interest of the Data Controller or a third party, represented by the right to defend the company also in order to effectively prevent and combat fraudulent behavior and illegal or irregular conduct. This legitimate interest has been appropriately assessed by the Data Controller. Processing for purposes based on the legitimate interest of the Data Controller is not mandatory and you may object to such processing in the manner set forth in this information, but should you object to such processing, your personal data may not be used for such purposes, unless the Data Controller demonstrates the presence of compelling legitimate grounds prevailing or for the exercise or defense of a right pursuant to Article 21 of the GDPR.

In addition to the above, and exclusively if it is necessary to ascertain the reported conduct and follow up on the Whistleblowing received, the Data Controller may also process special categories of personal data under Art. 9 of the GDPR or data relating to criminal convictions and offenses under Art. 10 of the GDPR for the reasons of relevant public interest referred to in the Whistleblowing Decree and in any case within the limits allowed by the relevant legislation, including articles 9 and 10 of the GDPR.

In any case, only those personal data strictly and objectively necessary to verify the merits of the Whistleblowing and proceed to its resolution are processed. Should personal data be collected, even accidentally, that are manifestly not necessary for the handling of the Whistleblowing, such personal data will be deleted immediately.

4. Method of processing

The data - where provided and collected - will also be processed by electronic means, registered in databases, and used strictly and exclusively for the indicated purposes. These tools are suitable to guarantee the security of the processing and confidentiality of the personal data collected, as well as to prevent unauthorized access, dissemination, modification and subtraction of the data, thanks to the adoption of appropriate technical and organizational security measures, in compliance with the above-mentioned regulations and related confidentiality obligations and, in any case, according to the purposes and methods set forth in this information notice. Where appropriate with respect to the purposes illustrated, processing will be carried out in aggregated/anonymized form.



5. Recipients of personal data

For the pursuit of the purposes set out in point 3, your personal data may be known by the Data Controller, by the parties authorized by the Data Controller in charge of the Whistleblowing management, as well as by any data processors pursuant to Article 28 of the GDPR. The latter will be specifically identified by the Data Controller, who will also provide special instructions on the methods and purposes of the processing and ensure that they are subject to adequate obligations of confidentiality and privacy.

The Data Controller may also communicate, if it is necessary for the pursuit of the purposes of the processing and on the basis of the same prerequisites of lawfulness indicated in paragraph 3, the personal data collected, to third parties belonging to the following categories:

- police forces, competent authorities, and other public administrations. These subjects will act as autonomous data controllers.

- auditing companies and other companies contractually linked to the Data Controller (also belonging to the same group) that carry out, by way of example, consulting activities, support for the provision of services, etc., which will act, as the case may be, as autonomous data controllers, or as data processors on the basis of a specific agreement, on the processing of personal data, concluded pursuant to Article 28 GDPR. One of these subjects is Birla Carbon Italy S.r.l, since the Whistleblowing report will be subject to activities of Birla Carbon Italy S.r.l. or to its personnel.

In any case, the Data Controller will just communicate to the recipients the necessary data to achieve the specific purposes for which they are intended.

Your personal data will not be disseminated.

6. Transfer of personal data outside the European Economic Area

As part of the Whistleblowing process, for some of the purposes indicated in point 3, your personal data may be transferred outside the European Economic Area to Third Countries (U.S.A.-India), of the Birla Carbon Group. The management of the database and the processing of such data are bound to the purposes for which they were collected and take place in strict compliance with the standards of confidentiality and security set forth in the applicable data protection laws. Whenever your personal data are to be transferred outside the European Economic Area and, in particular, to States that do not benefit from an adequacy decision of the European Commission, the Data Controller will subscribe to the Standard Contractual



Clauses adopted by the European Commission and will take any further appropriate and necessary technical and organizational measures to ensure an adequate level of protection of your personal data and, in any case, at least equal to that guaranteed within the European Economic Area, in accordance with what is stated within this Personal Data Processing Information Notice, including, among others, the Standard Contractual Clauses approved by the European Commission.

7. Data Retention Period

The data will be processed in the paper and computer archives of the Data Controller and protected by appropriate security measures for the period which is necessary to achieve the purposes for which they are collected and for the greater period of time that may be necessary to comply with legal provisions and/or for the purposes of judicial protection, in compliance with ordinary prescriptive terms. In detail, consistent with the provisions within the "Data Retention" regulatory instrument, in the event that the facts reported do not fall within the scope of Whistleblowing or cannot be confirmed (for example, if the report is unfounded and no judicial or disciplinary action is initiated), the personal data will be deleted or anonymized in accordance with the legislation applicable.

If the report is found to be well founded and/or judicial or disciplinary action is initiated, the personal data will be retained for 10 years, or for any longer period necessary to comply with legal obligations and/or for judicial protection purposes, subject to prescriptive terms.

8. Rights of data subjects

As a data subject, you are granted, where applicable and within the limits identified by the relevant provisions of law and by Article 2-undecies of Legislative Decree No. 196 of June 30, 2003, as last amended ("Privacy Code") the rights summarized below.

a. Right of access

You have the right to obtain from the data controller confirmation as to whether or not personal data is being processed concerning you and, if so, to obtain access to the personal data and the following information: (i) the purposes of the processing; (ii) the categories of personal data in question; (iii) the recipients or categories of recipients to whom the personal



data have been or will be disclosed, in particular if recipients in third countries or international organizations; (iv) when possible, the expected retention period of the personal data or, if this is not possible, the criteria used to determine this period; (v) the right to lodge a complaint with a supervisory authority; (vi) if the data are not collected from you, all available information on their origin.

It is understood that your confidentiality will be protected, to the maximum extent permitted, with reference to your identity, which will not be disclosed to the reported person or to third parties, except when necessary for the needs of judicial protection, to fulfill legal

obligations, and in any case always within the limits provided by law, to avoid retaliation, threats, violence, discrimination, etc., direct or indirect against you for reasons related, directly or indirectly to the Whistleblowing. The confidentiality of your identity cannot be guaranteed in the case of Illegal Whistleblowing (which is a report which is, from the results of the investigative phase, classified as being unfounded on the basis of objective elements, and with respect to which the concrete circumstances ascertained in the course of the same investigation allow for the belief that it was made in bad faith or with serious negligence).

b. Right to rectification and erasure

In the cases provided for by the applicable provisions of law, you may exercise the right to obtain the rectification of inaccurate personal data concerning you without undue delay as well as, considering the purposes of the processing, the right to obtain the integration of incomplete personal data, including by providing a supplementary declaration.

You also have the right to obtain the deletion of personal data concerning you if any of the following reasons exist: (i) the personal data are no longer necessary in relation to the purposes for which they were collected or otherwise processed; (ii) the data are being processed unlawfully; (iii) you have objected to the processing activity and there is no overriding legitimate reason; (iv) the personal data must be deleted in order to comply with a legal obligation.

However, the Data Controller has the right to reject the request for deletion if the right to freedom of expression and information prevails or for the exercise of a legal obligation, to defend its own right in court or for the legitimate interest of the Data Controller.

c. Right to limitation of processing

You have the right to obtain from the Company the limitation of processing in the following



cases: (i) for the period necessary for the Data Controller to verify the accuracy of the data whose accuracy has been contested by the data subject; (ii) in case of unlawful processing of personal data; (iii) even if your personal data are not necessary for the purposes of the processing, you need them to be processed for the establishment, exercise or defense of a right in court; (iv) for the period necessary for the verification as to whether the Data Controller's legitimate reasons prevail over your request to object to the processing.

d. Right to object

You have the right to object at any time, on grounds relating to your situation, to the processing of personal data concerning you on the basis of legitimate interest under Article 6, paragraph 1, letter (f) of the GDPR. This is without prejudice to the possibility for the Data Controller to continue the processing by demonstrating the existence of compelling legitimate grounds that override your interests, rights and freedoms.

e. Right to lodge a complaint and/or appeal.

You have the right to lodge a complaint with the Data Protection Authority and/or appeal to the judicial authority.

Pursuant to Article 2-terdecies of the Privacy Code, in the event of your death, the aforementioned rights relating to your personal data may be exercised by your successors in interest or acting on your behalf as a proxy, or for family reasons worth of protection. You may expressly prohibit the exercise of some of the rights listed above by your assignees by sending a written declaration to the Data Controller or to the e-mail address of the Data Protection Officer, if designated. The statement may be revoked or modified later in the same manner. The Data Controller reserves the right to limit or delay the exercise of these rights, within the limits of what is established by the applicable legal provisions, in particular where there is a risk that an actual, concrete and not otherwise justified prejudice to the confidentiality of the identity of the Whistleblower may result and that the ability to effectively verify the merits of the Whistleblowing or to gather the necessary evidence may be jeopardized (see Articles 2-undecies and 2-duodecies of the Privacy Code and Article 23 of the GDPR).

In particular, the exercise of these rights:

□ will also be carried out in accordance with the legal or regulatory provisions that regulate the sector (including Leg. Decree 231/2001 as amended by L. n. 179/2017, as well as the Whistleblowing Decree);



□ may be delayed, limited or excluded by reasoned communication made without delay to the person concerned, unless the communication would jeopardize the purpose of the restriction, for the time and to the extent that this constitutes a necessary and proportionate measure, considering the fundamental rights and legitimate interests of the person concerned, in order to safeguard the confidentiality of the identity of the Whistleblower.

You may exercise the rights listed above by writing to the Data Controller to whom you have made your Whistleblowing or by writing to the Data Protection Officer, at bc.dpo@adityabirla.com.

Versions

Vers.	Edit	Approved	Date
1	first issue	Management and DPO	20/11/2023