



GOVERNANCE WHISTLEBLOWING

December 2023

Rev. 1- May 2024

WHISTLEBLOWING

Birla Carbon Italy S.r.l. is committed to operating ethically and responsibly and requires its people-including directors, officers, supervisory bodies, managers, employees, and other collaborators-and its business partners to operate accordingly and in accordance with:

- Birla Carbon's Code of Global Business Compliance Standards (the "Code")
- Laws and regulations
- Governing authorities
- Birla Carbon's corporate policies and procedures

WHAT TO WHISTLEBLOW



Birla Carbon Italy S.r.l. strongly encourages its stakeholders to report any improper, dishonest, or potentially illegal activity, as well as conduct that may cause damage or harm, including reputational damage, to Birla Carbon Italy S.r.l. To do so, Birla Carbon Italy S.r.l. has implemented specific rules and a whistleblowing process to provide potential whistleblowers with secure channels that safeguard the confidentiality of their identity, sensitive information contained in the report, and their protection from retaliation.

HOW TO WHISTLEBLOW

Birla Carbon Italy S.r.l. has provided an external digital platform, managed by a specialized third party, to ensure the effectiveness and confidentiality of the whistleblowing process and to provide broad and indiscriminate access to everyone who wishes to make a whistleblowing complaint. The platform can be accessed at <https://birlastaging.wpengine.com/italy/>. Although anonymous whistleblowing is accepted, Birla Carbon Italy S.r.l. encourages whistleblowers to prioritize identified ones in order to streamline and to make investigations more effective.



To make a whistleblowing report

Click here: <https://birlastaging.wpengine.com/italy-whistleblower-policy/>

WHAT DOES BIRLA CARBON ITALY S.R.L.DO AFTER RECEIVING THE WHISTLEBLOWING REPORT?

The Whistleblowing process consists of:

- Receipt of whistleblowing report.
- Content of the Whistleblowing
- Preliminary Assessment
- Preliminary Investigation
- Closure of Whistleblowing

The internal Birla Carbon Italy S.r.l. team verifies the whistleblowing report received to ascertain the facts described. The results of the investigation and the proposal of prevention/mitigation/penalty measures to be taken are then submitted to an Ethics Committee which assesses their adequacy and, if necessary, requests further investigations.



WHAT NOT TO WHISTLEBLOW

Whistleblowing other than those described above, particularly those referring to requests and complaints of a commercial or personal nature, will not be processed. In the event of unfounded whistleblowing, made in bad faith or with gross negligence, Birla Carbon Italy S.r.l. reserves the right to act in defense of its interests or those harmed.

COMMUNICATION CHANNELS

Whistleblowing reports should be reported with three alternative communication channels, according to the policy:

- *Navex EthicsPoint* software platform accessible from the website <https://birlastaging.wpengine.com/italy-whistleblower-policy/>, clicking on the button "File a report", available in the page, which addresses directly to the portal through the URL [EthicsPoint - Birla Carbon](#).



- via a *QR Code* from a mobile device :

Intake Link: <https://birlacarbon.navexone.com/>

Mobile Intake QR Code:



- By phone contacting the Code of Ethics Hotline through the dedicated number 800-78860.

DOWNLOAD

HYPERLINK: <https://birlastaging.wpengine.com/italy-whistleblower-policy/>