



BIRLA CARBON 2024
GLOBAL REPORTING INITIATIVE INDEX

Sustainability in Action

Global Reporting Initiative (GRI) Index

The GRI Standards provide a globally recognized framework for companies to measure and communicate their environmental, economic, social and governance performance.

We prepared this report in accordance with the GRI Standards including:

- Updated GRI 1: Foundation 2021
- GRI 2: General Disclosures 2021
- GRI 3: Material Topics 2021

There are no relevant GRI Sector Standards. Birla Carbon has reported in accordance with the GRI Standards for the period April 1, 2023 to March 31, 2024, unless otherwise stated.

For a detailed explanation of the indicators, visit the [GRI website](#).

Mapping our Material GRI Indicators Against the United Nations Sustainable Development Goals

We have mapped our existing progress on our most material aspects and indicators against the United Nations (UN) Sustainable Development Goals (SDGs), through the Compass tool developed by the UN. The following key shows the icons we use in our GRI Index wherever a topic maps with an SDG:



See our full report: [Sustainability Report 2024](#)

GRI Index in Accordance with the 2021 Universal Standards

Disclosure		Response		
1. The organization and its reporting practice				
2-1	Organizational details	2-1-a	Legal name	Birla Carbon
		2-1-b	Nature of ownership and legal form	Aditya Birla Group
		2-1-c	Location of headquarters	Mumbai, Maharashtra, India
		2-1-d	Countries of operation	Brazil, Canada, China, Egypt, Germany, Hungary, India, Italy, South Korea, Spain, Thailand, United States of America, Belgium
2-2	Entities included in the organization's sustainability reporting	2-2-a	List all the entities included in this sustainability report	Our consolidated financial statements include all manufacturing facilities and legal entities worldwide.
		2-2-b	If the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting	We do not do public financial reporting as we are a privately held.
		2-2-c	If the organization consists of multiple entities, explain the approach used for consolidating the information	We report as one parent entity, Birla Carbon, inclusive of all subsidiaries in which we have operational control.
2-3	Reporting period, frequency and contact point	2-3-a	Specify the reporting period for, and the frequency of, sustainability reporting	Annual
		2-3-b	Specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this	Fiscal Year (FY) 2024, April 1, 2023 to March 31, 2024
		2-3-c	Report the publication date of the report or reported information	FY 2024, April 1, 2023 to March 31, 2024
		2-3-d	Specify the contact point for questions about the report or reported information	Emma Maltos, Sustainability Engagement Manager birlacarbon.sustainability@adityabirla.com
2-4	Restatements of information	2-4-a	Report restatements of information made from previous reporting periods and explain: i. the reasons for the restatements ii. the effect of the restatements	N/A

Disclosure		Response	
2-5 External assurance	2-5-a	Describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved	Where available, we use recognized methodologies for measuring and presenting our performance data and have stated where this is not the case. This includes adhering to the Global Reporting Initiative's (GRI's) guidelines where appropriate. While Birla Carbon has not had its sustainability report independently verified this year, our approach to assurance is reviewed annually. Our Senior Management Team (SMT) must approve any decision to seek external assurance.
	2-5-b	If the organization's sustainability reporting has been externally assured: <ol style="list-style-type: none"> provide a link or reference to the external assurance report(s) or assurance statement(s); describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process describe the relationship between the organization and the assurance provider 	N/A

2. Activities and workers

2-6 Activities, value chain and other business relationships	2-6-a	Report the sector(s) in which it is active	Chemicals
	2-6-b	Describe its value chain, including: <ol style="list-style-type: none"> the organization's activities, products, services, and markets served the organization's supply chain the entities downstream from the organization and their activities 	<p>Carbon black and Carbon Nanotube (CNT) manufacturer and supplier. Our main carbon black suppliers consist of raw material and chemical providers, engineering groups for equipment and spare parts, and transportation companies. Apart from feedstock oil, most of our suppliers are managed regionally and even locally, at the plant level.</p> <p>Birla Carbon provides a complete portfolio of products across American Society for Testing and Materials (ASTM) carbon black grades and specialty blacks to meet the specific end requirements across Tires, Rubber, Plastics, Coatings, Inks, Battery Systems and other industries.</p> <p>Nanocyl, a Birla Carbon brand, is a high quality Carbon Nanotube (CNT) solutions that improve the properties of your material such as ESD/electrical conductivity, mechanical reinforcement, thermal dissipation and eco-friendly fouling release. Nanocyl SA is a Belgium-based company, industrial leader in the development, manufacturing and sales of Multi-walled carbon nanotubes (MWCNT) and MWCNT-formulated products. With several hundreds of tons of annual production capacity, Nanocyl has been serving the Transport (Automotive, Aeronautics), Energy (Batteries, Current collectors, Conductive coatings) and Electronics (Components, Trays, ESD systems) industries for more than 20 years. Nanocyl is located in Sambreville and is part of an industrial site that permits supply of Energies and Utilities for the activity from neighboring companies and thus limiting supply risks and providing more sustainable sourcing. Nanocyl is a net exporter with 95% outside of Belgium and 55% outside of Europe.</p>

Disclosure		Response
		<p>Based on the company's unique and proprietary production process, know-how and process control, Nanocyl is able to offer MWCNTs with outstanding electrical properties to its customers, leading to a significantly lower loading required for the same electrical conductivity.</p> <p>Alongside MWCNT powders, Nanocyl also produces easy to use formulated products: Plasticyl™ Conductive Masterbatches and custom-made products, Epocyl™ (epoxy-based materials), Aquacyl™ (waterborne dispersions), Orgacyl™ (solvent-based dispersions) and Elastocyl™ (elastomer-based masterbatch dispersions).</p>
	2-6-c Report other relevant business relationships	See our Sustainability Reports and press releases for detail on some business relationships.
	2-6-d Describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period	Birla Carbon acquired Nanocyl business in October 2023, who is specialized in Carbon Nanotubes solutions.
2-7	Employees	
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	2-7-a Report the total number of employees, and a breakdown of this total by gender and region	<p>Total Number of Employees: 5,295</p> <p>Americas: Male: 1,060 / Female: 274</p> <p>Asia: Male: 2,391 / Female: 388</p> <p>Europe, Middle East, and Africa: Male: 990 / Female: 192</p>
	2-7-b Report the total number of: i. permanent employees ii. temporary employees iii. non-guaranteed hours employees iv. full-time employees v. part-time employees, and a breakdown by gender and by region	<p>Americas</p> <p>Full-Time: Male: 522 / Female: 135 Part-Time: Male: 0 / Female: 0 Permanent Employees (Full-time + Part-time): Male: 522 / Female: 135 Temporary: Male: 15 / Female: 3 Contractors/Supervised: Male: 1 / Female: 1</p> <p>Asia</p> <p>Full-Time: Male: 839 / Female: 154 Part-Time: Male: 0 / Female: 0 Permanent Employees (Full-time + Part-time): Male: 839 / Female: 154 Temporary: Male: 0 / Female: 0 Contractors/Supervised: Male: 713 / Female: 80</p> <p>Europe, Middle East, and Africa</p> <p>Full-Time: Male: 483 / Female: 90 Part-Time: Male: 4 / Female: 3 Permanent Employees (Full-time + Part-time): Male: 487 / Female: 93 Temporary: Male: 3 / Female: 1 Contractors/Supervised: Male: 13 / Female: 5</p>

Disclosure		Response		
	2-7-c	Describe the methodologies and assumptions used to compile the data, including whether the numbers are reported: <ul style="list-style-type: none"> i. in head count, full-time equivalent (FTE), or using another methodology ii. at the end of the reporting period, as an average across the reporting period, or using another methodology 	Data compiled by HR heads at each site at the end of fiscal year. No significant assumptions were made when compiling data.	
	2-7-d	Report contextual information necessary to understand the data reported under 2-7-a and 2-7-b	A significant portion of the workforce at our plants in South Asia consists of contractors; these contractors perform work primarily in warehousing, maintenance, and construction functions at the plants.	
	2-7-e	2-7-e. Describe significant fluctuations in the number of employees during the reporting period and between reporting periods.	No significant variations in employee numbers reported throughout reporting period.	
2-8	Workers who are not employees	2-8-a	Report the total number of workers who are not employees and whose work is controlled by the organization and describe: <ul style="list-style-type: none"> i. the most common types of worker and their contractual relationship with the organization; ii. the type of work they perform 	Contractors/supervised Total: 813 Interns Total: 75
		2-8-b	Describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported: <ul style="list-style-type: none"> i. in head count, full-time equivalent (FTE), or using another methodology ii. at the end of the reporting period, as an average across the reporting period, or using another methodology 	Data compiled by HR heads at each site at the end of fiscal year. No significant assumptions were made when compiling data.
		2-8-c	Describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods.	No significant variations in employee numbers reported throughout reporting period.
3. Governance				
2-9	Governance structure and composition	2-9-a	Describe its governance structure, including committees of the highest governance body.	Refer to FY2024 Sustainability Report, p. 57.

Disclosure		Response	
	2-9-b List the committees of the highest governance body that are responsible for decision making on and overseeing the management of the organization's impacts on the economy, environment, and people.	The legal entities that comprise Birla Carbon are governed by a Board of Directors, led by our Senior Management Team (SMT). Our SMT plays a crucial role in shaping our impact on the environment, economy, and communities by overseeing processes and appraising outcomes. When exploring environmental considerations alongside responsible practices, our SMT engages with stakeholders and supply chains to ensure due diligence and processes are fulfilled. The SMT is made up of: <ul style="list-style-type: none"> • John Loudermilk, Chief Executive Officer • Twelve Chief Functional Officers and Senior Vice Presidents (Sales and Marketing; Asia Manufacturing; Americas, Europe and Africa Manufacturing; Finance; IT; HR; Legal/Sustainability/HSE, Research and Development, and Nanocyl) 	
	2-9-c Describe the composition of the highest governance body and its committees by: <ol style="list-style-type: none"> executive and non-executive members independence tenure of members on the governance body number of other significant positions and commitments held by each member, and the nature of the commitments gender under-represented social groups competencies relevant to the impacts of the organization stakeholder representation 	Each member of Birla Carbon's SMT holds an executive position at Birla Carbon. Stakeholders, with the exception of shareholders, are not represented on the SMT currently. The selection process ensures that all candidates possess the necessary knowledge and expertise of economic, environmental and social issues pertinent to Birla Carbon. If conflicts of interest arise, these will be self-declared by the members.	
2-10	Nomination and selection of the highest governance body	2-10-a Describe the nomination and selection processes for the highest governance body and its committees	The process for selecting the officers of the SMT involves working with top search firms to select the most qualified candidates based upon their experience and qualifications.
		2-10-b Describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: <ol style="list-style-type: none"> views of stakeholders (including shareholders) diversity <ol style="list-style-type: none"> independence competencies relevant to the impacts of the organization 	While gender and diversity are important considerations, the selection process ensures that all candidates possess the necessary knowledge and expertise of economic, environmental, and social issues pertinent to Birla Carbon. If conflicts of interest arise, these will be self-declared by the members. Stakeholders, with the exception of shareholders, are not consulted during the selection process. For each Birla Carbon entity, the shareholders appoint/reappoint the members of that company's Board of Directors by either an Annual Shareholders Meeting or a Written Consent in lieu of an Annual Shareholders Meeting (as required by the respective country's corporate laws).
2-11	Chair of the highest governance body	2-11-a Report whether the chair of the highest governance body is also a senior executive in the organization	Rajeev Sonthalia is the Director, Corporate Strategy and Business Development, Birla Carbon. Additionally, he serves as Director of the Group's B2B e-commerce platform.
		2-11-b If the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.	Rajeev Sonthalia also holds the position of Executive Director at Aditya Birla Management Corporation Private Limited, the apex decision-making body of Birla Carbon.

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Disclosure		Response	
2-12 Role of the highest governance body in overseeing the management of impacts	2-12-a	Describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development	Our sustainability strategy is directed by the Sustainability Steering Committee (SSC) which ensures it is aligned with the sustainability vision and approach of our parent company, the Aditya Birla Group. The SSC is responsible for reporting on its activities through our annual Sustainability Report, quarterly meetings with the Senior Management Team and ad hoc communications with Birla Carbon employees. Another role of the SSC is to influence the integration of sustainability concepts into the company's strategic business decisions. The SSC tackles specific issues through dedicated working groups, each composed of the Global Sustainability Director, the Sustainability Manager, Subject Matter Experts (SMEs), employees with relevant expertise and occasional third-party advisors. These teams identify areas of opportunity for integrating sustainability further into the business, for which action plans can be developed. Their ideas and plans are ultimately presented to and evaluated by the entire SSC, with final approval or rejection of projects lying with the SMT.
	2-12-b	Describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including: <ul style="list-style-type: none"> i. whether and how the highest governance body engages with stakeholders to support these processes ii. how the highest governance body considers the outcomes of these processes 	The legal entities that comprise Birla Carbon are governed by a Board of Directors, led by our Senior Management Team (SMT). Our SMT plays a crucial role in shaping our impact on the environment, economy, and communities by overseeing processes and appraising outcomes. When exploring environmental considerations alongside responsible practices, our SMT engages with stakeholders and supply chains to ensure due diligence and processes are fulfilled.
	2-12-c	Describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review.	Refer to FY2024 Sustainability Report, p. 57.
2-13 Delegation of responsibility for managing impacts	2-13-a	Describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including: <ul style="list-style-type: none"> i. whether it has appointed any senior executives with responsibility for the management of impacts ii. whether it has delegated responsibility for the management of impacts to other employees 	Refer to FY2024 Sustainability Report, p. 57.
	2-13-b	Describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people.	Refer to FY2024 Sustainability Report, p. 57.

Disclosure		Response	
2-14 Role of the highest governance body in sustainability reporting	2-14-a	Report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information	Chief Legal, Sustainability and Risk Officer, Joe Gaynor reviews and approves Birla Carbon's sustainability report.
	2-14-b	If the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this.	N/A
2-15 Conflicts of interest 16	2-15-a	Describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated.	All employees, including those in the highest governing body, are required to sign a Code of Conduct which includes the following language: "Each Employee must avoid at all times any interest that might conflict or appear to conflict with the interests of the Company, or that might deprive the Company of the undivided loyalty of the Employee in business dealings. To this end, an Employee should not become involved in any situation that may create a personal interest in the situation, or place the Employee under an obligation that may interfere with his or her primary duty to serve the Company at all times to the best of his or her ability." Also, each member of the SMT is required to participate in ethics and code of conduct training to assist in identification and handling of conflicts of interest. In the rare event that a potential conflict of interest arises within the SMT, members are required to self-declare the conflict, and are then excused from related discussions.
	2-15-b	Report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to: i. cross-board membership ii. cross-shareholding with suppliers and other stakeholders iii. existence of controlling shareholders iv. related parties, their relationships, transactions, and outstanding balances	Code of Global Business Ethics and Compliance Standards
2-16 Communication of critical concerns	2-16-a	Describe whether and how critical concerns are communicated to the highest governance body.	Our hotline is available for any Birla Carbon stakeholder to anonymously report, via telephone, text message or email, any illegal or non-compliant behavior they observe. The hotline is run by an independent third party 24 hours a day, 365 days a year, and escalates issues to our Internal Audit Department and Chief Legal Officer.
	2-16-b	Report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.	Refer to FY2024 Sustainability Report, p. 52.
2-17 Collective knowledge of the highest governance body 4	2-17-a	Report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.	Specific teams within the business responsible for sustainability-related programs will also provide progress updates direct to the SMT.

Disclosure		Response	
2-18 Evaluation of the performance of the highest governance body	2-18-a	Describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people.	Birla Carbon's SMT is evaluated based on the success of the business linked to the 2030 sustainability targets, which cover economic, environmental and social performance.
	2-18-b	Report whether the evaluations are independent or not, and the frequency of the evaluations.	The evaluations take place on an annual basis and will be reviewed by the Aditya Birla Group Chairman
	2-18-c	Describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices.	No actions have been required in response to these evaluations in FY2024.
2-19 Remuneration policies	2-19-a	Describe the remuneration policies for members of the highest governance body and senior executives, including: <ul style="list-style-type: none"> i. fixed pay and variable pay ii. sign-on bonuses or recruitment incentive payments iii. termination payments iv. clawbacks v. retirement benefits 	Annual compensation matters for all employees in Job Band 5 and above are linked to the annual incentive plan (AIP) and long-term incentive plans (LTIP) which the Chairman approves. These are tied directly to the business' approved annual operating plan and budget that establishes the relevant performance metrics executives will be measured against annually and the performance of the business during the year gone by 2023–24. Each executive's personal performance is measured by a rigorous process of performance management throughout the year and linked, where relevant, to economic, environmental and social performance objectives. Compensation in this context includes, but is not limited to, cash or deferred payments, incentive and equity compensation, benefits, perquisites, employment, retention and/or termination/severance agreements and any other programs which would be considered compensation by regulatory authorities.
	2-19-b	Describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people.	
2-20 Process to determine remuneration	2-20-a	Describe the process for designing its remuneration policies and for determining remuneration, including: <ul style="list-style-type: none"> i. whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its highest governance body and senior executives 	All compensation actions for employees in Job Band 5 and above are subject to the approval of the Chairman of the Aditya Birla Group, assisted by Group Human Resources and the office of the Chief Human Resources Officer (CHRO). The CHRO's office puts together the Compensation proposal for all employees in Job Band 3 and above that includes all the members of the SMT and presents it to the Chief Operating Officer (COO). The COO then forwards the proposals to the Chief Executive Officer (CEO) for his approval, which then is forwarded to the Group Human Resources department. Levels of remuneration are regularly benchmarked against similar positions in related industries through external resources. Mercer was used as Remuneration consultants for this benchmarking and it has no other relationship with Birla Carbon.
	2-20-b	Report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable.	N/A

Disclosure		Response		
2-21 Annual total compensation ratio	2-21-a	Report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual).	Due to the size of some Birla Carbon business units and the number of employees, compensation data is classified as business sensitive and cannot be disclosed due to confidentiality constraints.	
	2-21-b	Report the ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual).		
	2-21-c	Report contextual information necessary to understand the data and how the data has been compiled.		
4. Strategy, policies and practices				
2-22 Statement on sustainable development strategy	2-22-a	Report a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development.	Refer to FY2024 Sustainability Report, p. 7.	
2-23 Policy commitments	2-23-a	Describe its policy commitments for responsible business conduct, including: <ol style="list-style-type: none"> the authoritative intergovernmental instruments that the commitments reference whether the commitments stipulate conducting due diligence whether the commitments stipulate applying the precautionary principle whether the commitments stipulate respecting human rights. 	Our Human Rights policy refers to the requirements under the United Nations Global Compact. The policy commitments do stipulate conducting due diligence and respecting human rights as seen in our HR Policy.	
	2-23-b	Describe its specific policy commitment to respect human rights, including: <ol style="list-style-type: none"> the internationally recognized human rights that the commitment covers the categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment. 		Our HR policy specifically recognizes internationally proclaimed human rights such as the right to freedom from slavery and torture, freedom of opinion and expression, and the right to work and education. All employees are entitled to these rights, without discrimination. We recognize vulnerable groups such as indigenous peoples, women, migrant workers, and other minorities.
	2-23-c	Provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this.		https://www.birlacarbon.com/policies-codes-and-certificates/#2376f7065889526ae

Disclosure		Response
	2-23-d Report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level.	All policies are approved by the Chief Legal, Sustainability and Risk Officer. All policies are applicable to all Birla Carbon locations under operational control and all Birla Carbon employees.
	2-23-e Report the extent to which the policy commitments apply to the organization's activities and to its business relationships.	All policies are applicable to all Birla Carbon locations under operational control and all Birla Carbon employees
	2-23-f Describe how the policy commitments are communicated to workers, business partners, and other relevant parties.	All employees are required to undergo training on our COE and to acknowledge having received and read the COE. Other policies are posted on our website for access and reviewed every five years for updates. Some policy commitments are captured through Sustainability KPIs which are communicated internally through quarterly reports such as data privacy and anti-trust training. See specific policies for extension to contractors, vendors, and/or customers.
2-24 Embedding policy commitments	2-24-a Describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: <ol style="list-style-type: none"> i. how it allocates responsibility to implement the commitments across different levels within the organization ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures iii. how it implements its commitments with and through its business relationships iv. training that the organization provides on implementing the commitments. 	To embed high ethical standards across our entire operation, we formally train every employee, who must then sign a document confirming their compliance with our Code of Global Business Ethics and Compliance Standards (Code of Ethics). The Code of Ethics covers our policies on fair competition, antitrust, freedom from discrimination and harassment or other abusive situations, and anti-money laundering. Last year we mentioned source for this as "Ethics and Human Rights"
2-25 Processes to remediate negative impacts	2-25-a Describe its commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to.	Please see our Sustainability Report to understand remediation of negative impacts and grievances. Additionally, please refer to our internal audit function and related discussion of it in the report. Our internal audit process investigates possible negative impacts and identifies corrective measures with relevant management teams. Currently, there is not a system in place to assess effectiveness.
	2-25-b Describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in.	We request that our employees voice any concerns or grievances they have about our operations, other employees or our products, and we expect our contractors and suppliers to do the same. To this end, we provide reporting channels enabling them to do so. Our hotline is available for any Birla Carbon stakeholder to anonymously report, via telephone, text message or email, any illegal or non-compliant behavior they observe. The hotline is run by an independent third party 24 hours a day, 365 days a year, and escalates issues to our Internal Audit Department and Chief Legal Officer. Employees may ask questions concerning actual or potential situations, and calls made to the hotline are handled in full compliance with local law. Depending upon the issues, these are then investigated by a team of auditors and/or HR professionals. The hotline is available at all our plants and offices.

Disclosure		Response
	2-25-c Describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to.	Our internal audit team conducts regular audits across the business, covering financial, compliance and operational reviews.
	2-25-d Describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms.	Refer to FY2024 Sustainability Report, p. 52.
	2-25-e Describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.	Refer to FY2024 Sustainability Report, p. 52.
2-26 Mechanisms for seeking advice and raising concerns	2-26-a Describe the mechanisms for individuals to: <ol style="list-style-type: none"> i. seek advice on implementing the organization's policies and practices for responsible business conduct ii. raise concerns about the organization's business conduct 	Refer to FY2024 Sustainability Report, p. 52.
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2-27 Compliance with laws and regulations	2-27-a Report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by: <ol style="list-style-type: none"> i. instances for which fines were incurred ii. instances for which non-monetary sanctions were incurred 	We did not experience any significant instances of non-compliance with laws and regulations during the reporting period. We determine significance as an instance of non-compliance that results in a monetary penalty.
	2-27-b Report the total number and the monetary value of fines for instances of noncompliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by: <ol style="list-style-type: none"> i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods 	
	2-27-c Describe the significant instances of noncompliance	
	2-27-d Describe how it has determined significant instances of non-compliance.	

Disclosure		Response
2-28 Membership associations 17	2-28-a Report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role.	<ul style="list-style-type: none"> • International Carbon Black Association (ICBA) • World Business Council for Sustainable Development (WBCSD) • Brazilian Chemical Industry Association (ABIQUIM) • Risk Management Society (RIMS) • North American Product Safety and Regulatory Committee (NAPSRC) • European Product Safety and Regulatory Committee (EPSRC) • Asian Product Safety and Regulatory Committee (APSRC) • Sustainability Leadership Forum (SLF)
5. Stakeholder engagement		
2-29 Approach to stakeholder engagement 17	2-29-a Describe its approach to engaging with stakeholders, including: <ol style="list-style-type: none"> the categories of stakeholders it engages with, and how they are identified the purpose of the stakeholder engagement how the organization seeks to ensure meaningful engagement with stakeholders. 	Refer to FY2024 Sustainability Report, p. 21.
2-30 Collective bargaining agreements 8	2-30-a Report the percentage of total employees covered by collective bargaining agreements.	Refer to FY2024 Sustainability Report, p. 52.
	2-30-b For employees not covered by collective bargaining agreements, report whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations.	We are committed to absolute fairness when it comes to employee concerns such as wages, working hours, benefits and conflict-resolution processes.

GRI 3: Material Topics 2021

Our process to determine material topics and list of material topics is included below. The management of each material topic is included in the FY2024 Sustainability Report and includes the following GRI disclosures: the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; policies or commitments regarding the material topic; actions taken to manage the topic and related impacts; processes used to track the effectiveness of the actions; goals, targets, and indicators used to evaluate progress; the effectiveness of the actions, including progress toward the goals and targets; lessons learned and how these have been incorporated into the organization's operational policies and procedures; and how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective.

Disclosure		Response		
3-1	Process to determine material topics	3-1-a	Describe the process the organization has followed to determine its material topics, including: <ul style="list-style-type: none"> i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships ii. how it has prioritized the impacts for reporting based on their significance 	Refer to FY2024 Sustainability Report, p. 15.
		3-1-b	Specify the stakeholders and experts whose views have informed the process of determining its material topics.	Refer to FY2024 Sustainability Report, p. 15.
3-2	List of Material Topics	3-2-a	List its material topics.	Refer to FY2024 Sustainability Report, p. 15.
		3-2-b	Report changes to the list of material topics compared to the previous reporting period.	Refer to FY2024 Sustainability Report, p. 16.
GRI 204: Procurement Practices 2016				
204-1	Proportion of spending on local suppliers	204-1-a	Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally).	Information unavailable. As Birla Carbon has a decentralized procurement approach, we tend to procure feedstock regionally, lowering the possibility of global procurement shipments. Birla Carbon recognizes this is a gap in its procurement management and intends to develop the measurement tools to collect this data over the next 12 months.
		204-1-b	Specify the organization's geographical definition of 'local'.	
		204-1-c	Specify the definition used for 'significant locations of operation.	

Disclosure			Response
GRI 205: Anti-corruption 2016			
205-1 Operations assessed for risks related to corruption 16	205-1-a	Total number and percentage of operations assessed for risks related to corruption.	Confirmed for FY2024: 100% of Birla Carbon's plants are analyzed for risks at least every two years by the internal audit team. The Risk Committee is periodically updated on the key audit findings and their action plan implementation status. By the end of this fiscal year we will have conducted audits at all of the sites since being impacted by COVID. The ERM Committee is updated on the status and type of findings during each meeting.
	205-1-b	Significant risks related to corruption identified through the risk assessment.	There is no specific risk assessment process for corruption. This is addressed as part of the financial internal audit process. The Company also maintains a global Hotline for employees to anonymously report issues such as regulatory violations, harassment, corrupt practices etc. Reports from this hotline are investigated by Corporate Legal.
205-2 Communication and training about anti-corruption policies and procedures 16	205-2-a	Total number and percentage of operations assessed for risks related to corruption.	Birla Carbon has communicated and provided training on its anti-corruption policies and procedures (Code of Ethics) to 100% of its employees, including governance body members and business partners as part of our standard Terms and Conditions. All suppliers, distributors, and agents go through T&Cs of purchase.
	205-2-b	Significant risks related to corruption identified through the risk assessment.	
	205-2-c	Total number and percentage of business partners that the organization's anticorruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations.	
	205-2-d	Total number and percentage of governance body members that have received training on anti-corruption, broken down by region.	
	205-2-e	Total number and percentage of employees that have received training on anticorruption, broken down by employee category and region.	
205-3 Confirmed incidents of corruption and actions taken 16	205-3-a	Total number and nature of confirmed incidents of corruption.	In FY 2024, we received 26 calls to the Hotline, but none of them included allegations of corruption
	205-3-b	Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.	N/A
	205-3-c	Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.	N/A

Disclosure		Response	
	205-3-d	Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.	N/A
GRI 206: Anti-competitive Behavior 2016			
206-1 Legal actions for anti competitive behavior, anti-trust, and monopoly practices 16	206-1-a	Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of antitrust and monopoly legislation in which the organization has been identified as a participant.	Birla Carbon has not been involved in any legal actions pending or completed during the reporting period regarding anti-competitive behavior, violations of antitrust, or monopoly legislation.
	206-1-b	Main outcomes of completed legal actions, including any decisions or judgements.	
GRI 301: Materials 2016			
301-1 Materials used by weight or volume 12 13	301-1-a	Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by: i. Non-renewable materials used ii. Renewable materials used	Natural Gas: 127,007 kNm ³ Oil Feedstock: 2,821,783 tonnes Raw materials are non-renewable and sourced from external suppliers. The data is calculated through direct measurement.
	301-2 Recycled input materials used 12 13	301-2-a	Percentage of recycled input materials used to manufacture the organization's primary products and services. The use of recycled feedstock oil for the production of furnace carbon black presents challenges for product quality and the production process. In FY2021 Birla Carbon has also partnered with Cirttec, the leader in pyrolysis technology and the production of renewable fuels from end-of-life tires. This resulted in the commercialization at pilot scale of our Continua sustainable carbonaceous materials in FY2022. Additionally, in FY2023, Birla Carbon engaged in R&D initiatives to understand better these challenges and eliminate some technical obstacles. In FY2024, we have made successful trials with tire pyrolysis oils (TPO) and tall oil pitch (TOP). Our ambition is to deliver annually up to 73,000 tonnes of sustainable carbonaceous materials from end-of-life tires in the next five years.
301-3 Reclaimed products and their packaging materials	301-3-a	Percentage of reclaimed products and their packaging materials for each product category. We recycle as much as possible our off-spec material back into our manufacturing process. The amount of packing material (i.e., pallets, big bags) we use is limited, but we strive to recycle as much as possible. Additionally, through our partnership with Repasack® in Europe, we recycled 2.285 tonnes of packaging material. We returned 54,289 number of recycled bags in FY2024.	
	301-3-b	How the data for this disclosure have been collected.	Raw materials are non-renewable and sourced from external suppliers. The data is calculated through direct measurement.

GRI 302: Energy 2016
302-1 Energy consumption within the organization
7 12 13

302-1-a Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.

302-1-b Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.

302-1-c In joules, watt-hours or multiples, the total:
i. electricity consumption
ii. heating consumption
iii. cooling consumption
iv. steam consumption

302-1-d In joules, watt-hours or multiples, the total:
i. electricity sold
ii. heating sold
iii. cooling sold
iv. steam sold

302-1-e Total energy consumption within the organization, in joules or multiples.

302-1-f Standards, methodologies, assumptions, and/or calculation tools used.

302-1-g Source of the conversion factors used.

Birla Carbon's energy consumption has been provided in energy intensity values due to the commercial sensitivity of this information in actual values - see disclosure 302-3 below.

Oil (non-production), natural gas (non-production), electricity, steam, tail gas, compressed air, and hot water consumption are included. Oil (nonproduction) consumption is measured at each facility and entered into data management systems. Natural gas, electricity and steam consumption from third-parties are based on purchasing records. Self-generated and consumed energy is measured via metering at facilities.







- Site-specific gross calorific value (GCV) used for natural gas
- Conversion factor of 3.841 used to convert MWh to MKCal for power
- Conversion factor of 780 used to convert MWh of steam to MKCal
- Tail gas conversion factors varied by site
- Water heating conversion factors varied by site
- Compressed air conversion factors varied by site
- Used conversion factor of 4.187 to convert MKCal to GJ

302-2 Energy consumption outside of the organization
7 12 13

302-2-a Energy consumption outside of the organization, in joules or multiples.

Upstream: Extraction, transport, refining and distribution of raw materials: 9.99 GJ/tonne carbon black
Downstream: Transportation and distribution of products: 1.9 GJ/tonne carbon black

	302-2-b	Standards, methodologies, assumptions, and/or calculation tools used.	Our most recent LCA of Carbon black was completed in March 2024. Primary data for feedstock, energy usage, water consumption and auxiliary materials were collected from Birla Carbon's manufacturing plants. Background process data were sourced from LCI databases such as ecoinvent and PRELIM. Birla Carbon's most recent LCA study is ISO 14040/14044 compliant and ISO 14044 conformant.
	302-2-c	Source of the conversion factors used	Physical allocation approach was chosen to calculate the environmental footprint of the production of 1 metric ton of Carbon Black
302-3 Energy intensity			
	302-3-a	Energy intensity ratio for the organization.	Birla Carbon's energy consumption intensity in FY2024 was 12.17 GJ/tonne of carbon black.
	302-3-b	Organization-specific metric (the denominator) chosen to calculate the ratio.	Organization specific metric is tonnes of carbon black production.
	302-3-c	Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.	All types of energy consumed are included in calculation.
	302-3-d	Whether the ratio uses energy consumption within the organization, outside of it, or both.	Only energy consumed within the organization is included in ratio.
302-4 Reduction of energy consumption			
	302-4-a	Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples [exclude reductions resulting from reduced production capacity or outsourcing].	We have not completed any energy reduction initiatives in FY2024.
	302-4-b	Source of the conversion factors used.	
	302-4-c	Energy consumption outside of the organization, in joules or multiples.	
	302-4-d	Standards, methodologies, assumptions, and/or calculation tools used.	
302-5 Reductions in energy requirements of products and services			
	302-5-a	Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.	Information unavailable. Birla Carbon is working to develop and produce new grades of carbon black which are easier to incorporate in to customer manufacturing processes and products. While Birla Carbon's customers may measure the corresponding energy gain in their manufacturing processes, Birla Carbon has no access to this information due to the commercial sensitivity of the rubber, plastic or ink formulations. Each manufacturing process varies and it is outside of Birla Carbon's control to consider in a generic formulation all the factors which affect the energy measurement.
	302-5-b	Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.	
	302-5-c	Standards, methodologies, assumptions, and/or calculation tools used.	

Disclosure		Response	
GRI 303: Water and Effluents 2018			
303-1 Interactions with water as a shared resource  	303-1-a	A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts the organization has caused or contributed to, or that are directly linked to its operations, products, or services by its business relationships (e.g., impacts caused by runoff).	Refer to FY2024 Sustainability Report, p. 37.
	303-1-b	A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used.	
	303-1-c	A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water related impacts.	
	303-1-d	An explanation of the process for setting any water-related goals and targets that are part of the organization's approach for managing water and effluents, and how they relate to public policy and the local context of each are with water stress.	
303-2 Management of water discharge related impacts  	303-2-a	A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including: v. how standards for facilities operating in locations with no local discharge requirements were determined vi. any internally developed water quality standards or guidelines vii. any sector-specific standards considered viii. whether the profile of the receiving waterbody was considered	All sites are complying with local regulatory requirements for water management and discharge. Plants are audited every two years for compliance with water quality standards. We do not have internal requirements. Nine of our plants are zero discharge facilities.
303-3 Water withdrawal  	303-3-a	Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable: i. Surface water ii. Groundwater iii. Seawater iv. Produced water v. Third-party water	i. Surface water: 184,168 megaliters ii. Groundwater: 2356 megaliters iii. Seawater: 0 megaliters iv. Produced water: 0 megaliters v. Third-party water: 5463 megaliters

Disclosure	Response
303-3-b Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable: <ol style="list-style-type: none"> i. Surface water ii. Groundwater iii. Seawater iv. Produced water v. Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv 	<ol style="list-style-type: none"> i. Surface water: 793 megaliters ii. Groundwater: 389 megaliters iii. Seawater: 0 megaliters iv. Produced water: 0 megaliters v. Third-party water: 3,235 megaliters Surface water, groundwater, and third party water volumes are directly measured via metering. Rainwater and water recycled from other plant operations are directly measured via metering at some locations and are estimated at others based on rainfall data for the area.
303-3-c A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories: <ol style="list-style-type: none"> i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids) ii. Other water ($> 1,000$ mg/L Total Dissolved Solids) 	<ol style="list-style-type: none"> i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids): 191,987 megaliters ii. Other water ($> 1,000$ mg/L Total Dissolved Solids): 0 megaliters
303-3-d Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	Surface water, ground water, and municipal water volumes are directly measured via metering. Rainwater and water recycled from other plant operations are directly measured via metering at some locations and are estimated at others based on rainfall data for the area. The increase in withdrawal of fresh surface water is for the operation of air pollution control equipment. The SOx scrubber requires water to be cycled through it from an intracoastal waterway; all of the water is returned to the intracoastal waterway in like condition.
303-4 Water discharge 303-4-a Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable: <ol style="list-style-type: none"> i. Surface water ii. Groundwater iii. Seawater iv. Third-party water, and the volume of this total sent for use to other organizations, if applicable. 303-4-b A breakdown of total water discharge to all areas in megaliters by the following categories: <ol style="list-style-type: none"> i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids) ii. Other water ($> 1,000$ mg/L Total Dissolved Solids) 303-4-c Total water discharge to all areas with water stress in megaliters, and a breakdown of this total by the following categories: <ol style="list-style-type: none"> i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids) ii. Other water ($> 1,000$ mg/L Total Dissolved Solids) 	<ol style="list-style-type: none"> i. Surface water: 180,625 megaliters ii. Groundwater: 0 megaliters iii. Seawater; 0 megaliters iv. Third-party water, and the volume of this total sent for use to other organizations, if applicable: 624 megaliters <ol style="list-style-type: none"> i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids): 180,625 megaliters ii. Other water ($> 1,000$ mg/L Total Dissolved Solids): 0 megaliters <ol style="list-style-type: none"> i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids): 0 megaliters ii. Other water ($> 1,000$ mg/L Total Dissolved Solids): 0 megaliters

Disclosure		Response
	<p>303-4-d Priority substances of concern for which discharges are treated, including:</p> <ul style="list-style-type: none"> i. how priority substances of concern were defined, and any international standard, authoritative list, or criteria used. ii. the approach for setting discharge limits for priority substances of concern iii. number of incidents of non-compliance with discharge limits 	Oil and Total Suspended Solids are the priority substances of concern. Carbon black or other suspended solids in the water stream could influence the natural turbidity of receiving waters. Treatment through settling ponds and other necessary methods prior to discharge are done to comply with local effluent quality standards. Minimal discharge of oil and grease in storm water collection and conveyance systems on-site can also have potential impact. Containment and treatment of storm water through oil/water separator or other measures are implemented to avert the impact.
	303-4-e Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	Surface water, groundwater, and third party water volumes are directly measured via metering. Rainwater and water recycled from other plant operations are directly measured via metering at some locations and are estimated at others based on rainfall data for the area.
303-5	Water consumption	
	303-5-a Total water consumption from all areas in megaliters.	Water consumption for our manufacturing process for all sites is estimated to be 6,858 megaliters in FY2024.
	303-5-b Total water consumption from all areas with water stress in megaliters.	Water consumption for our manufacturing process of sites in water-stressed areas is estimated to be 2,787 megaliters.
	303-5-c Change in water storage in megaliters, if water storage has been identified as having a significant water-related impact.	Water storage at our sites is not expected to have a significant impact.
	303-5-d Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modeled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors.	Water consumption for our manufacturing process is estimated based on internal engineering models. This excludes water consumed for power generation, environmental controls, and steam consumption, and ancillary activities (i.e. floor washing).
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	
	305-1-a Gross direct (Scope 1) GHG emissions in metrics tons of CO ₂ equivalent	3,698,153.82 tCO ₂ e
	305-1-b Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all.	CO ₂ , CH ₄ and N ₂ O are included in the calculation.
	305-1-c Biogenic CO ₂ emissions in metrics tons of CO ₂ equivalent.	No biogenic CO ₂ emissions.

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Disclosure		Response
	305-1-d Base year for the calculation, if applicable, including: <ol style="list-style-type: none"> the rationale for choosing it emissions in the base year the context for any significant changes in emissions that triggered recalculations of base year emissions 	FY2005 is taken as the baseline year because this is the first year reliable direct GHG emission data was available for all plants. Base year Scope 1 emissions were 3,523,847 tonnes of CO ₂ eq.
	305-1-e Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.	Emission factors for all facilities, with the exception of those in India, are sourced from 2006 IPCC (AR6 GWP) Guidelines for National Greenhouse Gas Inventories, Default Emission Factors for Stationary Combustion in Manufacturing Industries and Construction. Emission factors for facilities in India are sourced from the Central Electricity Authority (CEA).
	305-1-f Consolidation approach for emissions; whether equity share, financial control, or operational control.	Consolidation approach for emissions is based on operational control.
	305-1-g Standards, methodologies, assumptions, and/or calculation tools used.	All the numbers are calculated in SINAI. SINAI tool follows GHG Protocol Corporate Standard for calculating Scope 1 GHG emission.
305-2	Energy indirect (Scope 2) GHG emissions	
	3 12 13	
	305-2-a Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent.	56,092.96 tCO ₂ e
	305-2-b If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent.	Market-based energy indirect GHG emissions not applicable.
	305-2-c Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all.	CO ₂ , CH ₄ and N ₂ O are included in the calculation.
	305-2-d Base year for the calculation, if applicable, including: <ol style="list-style-type: none"> the rationale for choosing it emissions in the base year the context for any significant changes in emissions that triggered recalculations of base year emissions 	Base year emissions not applicable for absolute Scope 2 emission.
	305-2-e Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.	Emission factors for purchased electricity are sourced from IEA. Emission factors for purchased steam, compressed air, and hot water are sourced from ELCD based on fuel types as shown below EPA 2016.
	305-2-f Consolidation approach for emissions; whether equity share, financial control, or operational control.	Consolidation approach for emissions is based on operational control.
	305-2-g Standards, methodologies, assumptions, and/or calculation tools used.	Scope 2 emissions are calculated through SINAI.

Disclosure		Response	
305-3 Other indirect (Scope 3) GHG emissions <div style="display: flex; justify-content: space-around; width: 100px;"> <div style="background-color: #2e8b57; color: white; padding: 2px 5px;">3</div> <div style="background-color: #d4af37; color: white; padding: 2px 5px;">12</div> <div style="background-color: #2e8b57; color: white; padding: 2px 5px;">13</div> </div>	305-3-a	Gross other indirect (Scope 3) GHG emissions in metric tons of CO ₂ equivalent.	1,809,748.31 tCO ₂ e
	305-3-b	Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all.	CO ₂ , CH ₄ and N ₂ O are included in the calculation.
	305-3-d	Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.	The calculation includes the upstream transport, business travel, employee commute, purchase of good and services, capital goods, fuel and energy activities not included in scope 1 and 2, upstream and downstream lead assets, waste generated in operations, use of sold products, end of life of sold product and investment.
	305-3-e	Base year for the calculation, if applicable, including: iv. the rationale for choosing it v. emissions in the base year vi. the context for any significant changes in emissions that triggered recalculations of base year emissions	FY2013 is taken as the baseline year because comprehensive and reliable energy data was not available for all plants in previous years. Base year Scope 3 emissions were 1,248,575 tonnes of CO ₂ eq.
	305-3-f	Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.	Consolidation approach for emissions is based on operational control.
	305-3-g	Standards, methodologies, assumptions, and/or calculation tools used.	Scope 3 emissions are calculated in SINAI tool using a combination of primary data and spend based data. Data required for the Scope 3 calculation was obtained directly from Birla Carbon's manufacturing plants, US EPA (2016), DEFRA UK 2021, UK BEIS 2022, Ecoinvent (v3.9.1) 2022 and the impact assessment method used to quantify the global warming potential (GWP) impact was IPCC AR6 GWP V1.02.
	305-4 GHG emissions intensity <div style="display: flex; justify-content: space-around; width: 100px;"> <div style="background-color: #2e8b57; color: white; padding: 2px 5px;">3</div> <div style="background-color: #d4af37; color: white; padding: 2px 5px;">12</div> <div style="background-color: #2e8b57; color: white; padding: 2px 5px;">13</div> </div>	N/A	N/A
305-5 Reduction of GHG emissions <div style="display: flex; justify-content: space-around; width: 100px;"> <div style="background-color: #2e8b57; color: white; padding: 2px 5px;">3</div> <div style="background-color: #d4af37; color: white; padding: 2px 5px;">12</div> <div style="background-color: #2e8b57; color: white; padding: 2px 5px;">13</div> </div>	305-5-a	GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO ₂ equivalent.	Birla Carbon experienced a decrease in Scope 1 emissions of approximately 40,216.29 tonnes.
	305-5-b	Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all.	CO ₂ , CH ₄ and N ₂ O are included in the calculation.
	305-5-c	Base year or baseline, including the rationale for choosing it.	Comparisons are made to the previous GRI reporting year (FY2023)
	305-5-d	Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).	Scope 1 and Scope 3.
	305-5-e	Standards, methodologies, assumptions, and/or calculation tools used.	Same as reported in 305-1 and 305-2.

Disclosure				Response
305-6	Emissions of ozone-depleting substances (ODS)	N/A	N/A	Not applicable. Emissions of ozone-depleting substances are deemed immaterial to Birla Carbon due to the nature of its manufacturing process and scale of its direct CO ₂ emissions.
	3 13			
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	305-7-a	Significant air emissions, in kilograms or multiples, for each of the following: vii. NOx viii. SOx ix. Persistent organic pollutants (POP) x. Volatile organic compounds (VOC) xi. Hazardous air pollutants (HAP) xii. Particulate matter (PM) xiii. Other standard categories of air emissions identified in relevant regulations	Gross NOx: 3,322 metric tons Gross SOx: 10,055 metric tons Gross Volatile organic compounds (VOC): 52 metric tons Gross Particulate matter (PM): 450 metric tons
		305-7-b	Source of the emission factors used.	The air emissions were measured through a direct continuous emissions monitoring system. Where direct emissions are measured, emission factors are sourced based on local regulatory requirements and guidelines.
		305-7-c	Standards, methodologies, assumptions, and/or calculation tools used.	The default methodology was direct measurement. Emissions were calculated using a mass balance when direct measurement was not available.
GRI 306: Waste 2016				
306-1	Waste generation and significant waste related impacts	306-1-a	For the organization's significant actual and potential waste-related impacts, a description of: i. the inputs, activities, and outputs that lead or could lead to these impacts ii. whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain	<p>The carbon black production process generates very little landfilled waste overall due to the limited number of raw materials (feedstock oil and water) used in our process. The majority of the hazardous waste is generated from required quality testing/analysis. The teams are constantly looking at how the use of hazardous materials can be minimized or safer alternatives used for testing and analysis.</p> <p>Some of our ancillary processes required for environmental compliance such as flue gas desulfurization generate a significant amount of gypsum byproduct. However, we have identified valuable reuse options for gypsum at all of our facilities or are using alternative technologies to eliminate the gypsum byproduct. For the carbon black industry, the majority of potential waste impacts are downstream in our value chain.</p> <p>Approximately 70% of our carbon black goes into tires which can often have limited opportunities for repurposing. However, with our new product Continua™ 8000 product, a carbonaceous material that brings a circular solution to our customers, we see the potential to close the loop fully.</p>
	3 6 12			

306-2 Management of significant waste-related impacts 3 12	306-2-a	Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.	We have implemented a Global Waste Management Standard since 2017 which requires all of our facilities to evaluate and implement waste minimization opportunities on an annual basis. Where we cannot eliminate or reduce a waste stream, we try to find vendors to reuse or recycle the waste. For example, our site in Thailand has identified a vendor for composting their gypsum. We encourage our customers to accept carbon black in bulk delivery systems (i.e., truck or rail car) when possible. We are also exploring opportunities to improve the capacity and quality of packaging takeback and reuse programs at some of our facilities and source biodegradable packaging materials. For example, our Cubatao site reused super sacks for the same grade to reduce packaging waste.
	306-2-b	If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations.	In line with local regulations and our Waste Management Standard, the HSE Managers at our sites are required to qualify/evaluate companies providing waste transportation and disposal services. This requirement is verified by a third party during our audits conducted every two years.
	306-2-c	Base year or baseline, including the rationale for choosing it.	Waste is a focal point of our internal compliance auditing process conducted on-site every 24 months. Our waste storage and disposal volumes are entered into our Environmental Information Management System (Enablon) by a site representative on a monthly basis. This data is verified by our Global Sustainability Analyst and reported in this index.
306-3 Waste generated 3 12	306-3-a	Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.	Total waste generated: 42,665 MT Hazardous waste: 1,003 MT Non-hazardous waste: 41,662 MT
	306-3-b	Contextual information necessary to understand the data and how the data has been compiled.	The spike in our waste generation was caused by a one-time oil storage tank cleanout which does not represent our everyday operations.
306-4 Waste diverted from disposal 3 12	306-4-a	Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.	Total hazardous waste diverted: 23 MT Total non-hazardous waste diverted: 25,674 MT
	306-4-b	Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse ii. Recycling iii. Other recovery operations	Hazardous waste: i. Preparation for reuse: 8 MT ii. Recycling: 15 MT iii. Other recovery operations: 0 MT

	306-4-c	Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: Preparation for reuse i. Preparation for reuse ii. Recycling iii. Other recovery operations	i. Preparation for reuse: 2,092 MT ii. Recycling: 23,582 MT iii. Other recovery operations: 0 MT
	306-4-d	For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal: i. onsite ii. offsite	Not applicable, we do not track our wastes in terms of onsite and offsite disposal.
	306-4-e	Contextual information necessary to understand the data and how the data has been compiled.	The waste disposal method is determined by Birla Carbon except for landfill disposal which is a default of the waste disposal contractor.
306-5	Waste directed to disposal		
		3 6 12	
	306-5-a	Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.	Hazardous: 980 MT Non-hazardous: 16033 MT
	306-5-b	Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery) ii. Incineration (without energy recovery) iii. Landfilling iv. Other disposal operations	Hazardous: i. Incineration (with energy recovery): 23 MT ii. Incineration (without energy recovery): 322 MT iii. Landfilling: 635 MT iv. Other disposal operations: 0 MT
	306-5-c	Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery) ii. Incineration (without energy recovery) iii. Landfilling iv. Other disposal operations	Non-hazardous: i. Incineration (with energy recovery): 85 MT ii. Incineration (without energy recovery): 1574 MT iii. Landfilling: 14,373 MT iv. Other disposal operations: 0 MT

306-5-d	For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal: i. onsite ii. offsite	Not applicable, we do not track our wastes in terms of onsite and offsite disposal.
N/A	Contextual information necessary to understand the data and how the data has been compiled.	No additional contextual information needed.

GRI 308: Supplier Environmental Assessment 2016

308-1	New suppliers that were screened using environmental criteria	308-1-a	Percentage of new suppliers that were screened using environmental criteria.	100% of our critical suppliers, per IATF 16949, have been invited to participate in our environmental criteria screening initiative. 36% of our critical suppliers have been screened using environmental criteria through EcoVadis. All new critical suppliers will be invited to participate.
308-2	Negative environmental impacts in the supply chain and actions taken	308-2-a	Number of suppliers assessed for environmental impacts.	93 of our critical suppliers have been assessed for environmental impacts.
		308-2-b	Number of suppliers identified as having significant actual and potential negative environmental impacts.	None of our suppliers have confirmed negative environmental impacts; however, several of our suppliers did score low on their environmental assessment due to inconclusive documentation on environmental policies, lack of ISO 14001 certification, and limited to no disclosure on environmental metrics.
		308-2-c	Significant actual and potential negative environmental impacts identified in the supply chain.	We have not established improvement plans with any of our suppliers yet as we are in the early stages of the assessment process. We have not had reason to terminate any relationship with suppliers yet due to environmental performance.
		308-2-d	Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment.	0%, further information found in 308-2-b.
		308-2-e	Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.	0%, further information found in 308-2-c.

Disclosure		Response		
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	8	401-1-a Total number and rate of new employee hires during the reporting period, by age group, gender and region.	<p>Total: 121</p> <p>Total hires by age: Under 30 years: 30 rate: 3.3% 30-50 Years: 71 rate: 7.8 % Over 50 years: 20 rate: 2.2 %</p> <p>Total hires by group: Americas and Europe manufacturing: 34 rate: 3.7 % Asia manufacturing: 41 rate: 4.5% Corporate functions office: 22 rate: 2.4% Sales and marketing office: 12 rate: 1.3% R&D: 12 rate: 1.3%</p> <p>Total hires by gender: Female: 38 rate: 4.2% Male: 83 rate: 9.1%</p>
			401-1-b Total number and rate of employee turnover during the reporting period, by age group, gender and region.	<p>Total turnover by age: Under 30 years: 6 rate: 0.7% 30-50 Years: 28 rate: 3.1 % Over 50 years: 14 rate: 1.5 %</p> <p>Total turnover by group: Americas and Europe manufacturing: 17 rate: 1.9 % Asia manufacturing: 11 rate: 1.2% Corporate functions office: 5 rate: 0.5% Sales and marketing office: 4 rate: 0.4% R&D: 11 rate: 1.2%</p> <p>Total turnover by gender: Female: 17Rate: 1.9% Male: 38 Rate: 4.2%</p>

Disclosure		Response	
401-2 Benefits provided to fulltime employees that are not provided to temporary or parttime employees 8	401-2-a	Benefits which are standard for fulltime employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: iii. life insurance iv. health care v. disability and invalidity coverage vi. parental leave vii. retirement provision viii. stock ownership ix. others	Benefits are provided to full-time, part-time, and temporary employees in accordance with local laws and regulations. Birla Carbon endeavors to provide full and part-time employees with the same level of benefits where appropriate.
	401-2-b	The definition used for 'significant locations of operation.	Significant location of operation include sites in which Birla Carbon has full operational control.
401-3 Parental leave 8	401-3-a	Total number of employees that were entitled to parental leave, by gender.	Employees entitled to parental leave: Total: 1,512 Female: 293 / Male: 1,219
	401-3-b	Total number of employees that took parental leave, by gender.	Employees that took parental leave: Total: 53 Female: 18 / Male: 35
	401-3-c	Total number of employees that returned to work in the reporting period after parental leave ended, by gender.	Employees that returned to work: Total: 46 Female: 13 / Male: 33
	401-3-d	Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender.	Employees in employment 12 months after returning to work: Total: 34 Female: 9 / Male: 25
	401-3-e	Return to work and retention rates of employees that took parental leave, by gender.	Return to work rate of those who took parental leave: Total: 87% Female: 72% / Male: 94% Retention rate of employees who took parental leave: Total: 94% Female: 100% / Male: 93%

Disclosure			Response
GRI 403: Occupational Health & Safety 2018			
403-1 Occupational health and safety management system	403-1-a	A statement of whether an occupational health and safety management system has been implemented, including whether: <ul style="list-style-type: none"> i. the system has been implemented because of legal requirements and, if so, a list of the requirements ii. the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines 	Refer to FY2024 Sustainability Report, p. 41.
	403-1-b	A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered .	Refer to FY2024 Sustainability Report, p. 41.
403-2 Hazard identification, risk assessment, and incident investigation	403-2-a	Description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including: <ul style="list-style-type: none"> i. how the organization ensures the quality of these processes, including the competency of persons who carry them out ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system 	Each site has a process for workers to report incidents, hazards and near miss events. Reporting hazards and near misses is strongly encouraged and in some plants incentivized.
	403-2-b	A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals.	The company has a formal incident reporting and investigation standard. Each site is expected to have a local process for the reporting and investigation of incidents including near misses, consistent with the Company standard. Information on incidents is recorded in a central system (Enablon). A daily report of incidents reported in the previous 24 hours is distributed daily to approximately 250 executives and managers globally.

Disclosure		Response
	403-2-c A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals.	<p>Birla Carbon's global health, safety and environmental (HSE) standards provide the minimum requirements for our locations worldwide for the protection of our employees, contractors and visitors. These standards are based on the most stringent global requirement becoming the minimum standard to be followed at all locations based on a review of the local legal requirements. Additionally, on an annual basis, all employees worldwide go through Code of Ethics training which specifically includes information, in local language, on how a concern can be raised through the Hotline system available (Rich Paris can tell you if there have been safety concerns raised in the past year).</p> <p>Within Birla Carbon, all employees are empowered with Stop Work Authority, which allows anyone to stop a job or activity that they believe could create a risk of injury or release. This is specifically addressed in the training provided at each site on the HSE Expectations and Responsibilities that have been developed. (See Expectations and Responsibilities presentation and matrix). This is done during on-boarding and during routine training updates. This has also been a topic of one of the Global Safety Week themes which also included emphasis on there being no reprisals for reporting safety concerns.</p>
403-3	Occupational health services	403-3-a A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.
		The occupational health services (OHS) at the locations perform regular medical surveillance activities to detect potential impacts of occupational exposures, such as noise, dusts and chemicals. The OHS also provides non-occupational health screenings for conditions such as high blood pressure, cholesterol, diabetes, etc. These departments are also the primary source of health education for the sites. These services are readily accessible to employees and in many instances required by law.
403-4	Worker participation, consultation, and communication on occupational health and safety	403-4-a A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.
		Employees are involved at the sites based on local regulatory requirements and the discretion of management. All sites have a formal safety and health committee with representation of employees and management. The membership, responsibilities and meeting frequency are designated by legal requirements and site-specific determinations.
		403-4-b Where formal joint managementworker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.
		Employees are also involved in other safety and health programs and initiatives depending on the site requirements, such as safety inspections, development of job safety analyses and safe work permitting. All employees are engaged globally in health & safety during "Global Safety Week Celebrations & Activities". This engagement helps employees to learn safety in a fun and interesting way as a team.
403-5	Worker training on occupational health and safety	403-5-a A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.
		All sites have a process to ensure that training in a variety of safety and health subjects is provided at regular intervals to comply with regulatory requirements and the requirements of Company standards. This training is documented, including methods to verify understanding.

Disclosure		Response	
403-6 Promotion of worker health	403-6-a	An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.	In addition to non-occupational screening, the on-site clinics are used for the treatment of work-related symptoms as well as minor, non-work related conditions.
	403-6-b	A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.	Where needs arise, special services are provided such as many sites offering on-site vaccination clinics for COVID-19.
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	403-7-a	A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products, or services by its business relationships, and the related hazards and risks.	Birla Carbon maintains a comprehensive product stewardship process to ensure 1) products comply with regulatory requirements where they are manufactured and sold, 2) provide customers with health, safety and regulatory information on our products to allow them to protect their employees and end users of their products, 3) track developing regulatory requirements to ensure that the Company can meet these obligations prior to any compliance deadline.
403-8 Workers covered by an occupational health and safety management system	403-8-a	If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines: <ol style="list-style-type: none"> i. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system ii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited iii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party 	See appendix: Data GRI 403-8.
	403-8-b	Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.	None of the types of workers are excluded from this.
	403-8-c	Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	Internal audits are conducted as needed by Corporate HS&E but at a minimum of every two years. These audits are used to measure compliance with regulatory requirements and global standards, and measure the overall effectiveness of site H&S management systems. Findings from these audits are tracked to completion. Many sites are also OHSAS 18001/ISO 45001 certified.

Disclosure		Response
403-9 Work-related injuries	403-9-a For all employees: i. the number and rate of fatalities as a result of work-related injury ii. the number and rate of high-consequence work-related injuries (excluding fatalities) iii. the number and rate of recordable workrelated injuries iv. the main types of work-related injury v. the number of hours worked	See appendix: Data GRI 403-9.
	403-9-b For all workers who are not employees but whose work and/or workplace is controlled by the organization: i. the number and rate of fatalities as a result of work-related injury ii. the number and rate of high-consequence work-related injuries (excluding fatalities) iii. the number and rate of recordable workrelated injuries; iv. the main types of work-related injury v. the number of hours worked	Refer to FY2024 Sustainability Report, p. 45.
	403-9-c The work-related hazards that pose a risk of high-consequence injury, including: i. how these hazards have been determined ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls	Refer to FY2024 Sustainability Report, p. 45.
	403-9-d Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.	Refer to FY2024 Sustainability Report, p. 45.
	403-9-f Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.	Refer to FY2024 Sustainability Report, p. 45.
	403-9-g Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	The company has a formal reporting process and uses common safety and health performance incidence rate metrics. Incidents and exposure hours are recorded monthly in a centralized system and communicated to all sites along with other KPIs on a monthly basis. The company also tracks and reports leading indicators monthly, including near-miss reporting, completion of audit findings and HSE programs self-assessment scores.

Disclosure		Response
403-10 Work-related ill health	403-10-a For all employees: i. the number of fatalities as a result of work-related ill health ii. the number of cases of recordable work-related ill health iii. The main types of work-related ill health	See Appendix: Data GRI 403-10.
	403-10-b For all workers who are not employees but whose work and/or workplace is controlled by the organization: i. the number of fatalities as a result of work-related ill health ii. the number of cases of recordable work-related ill health iii. the main types of work-related ill health	See Appendix: Data GRI 403-10.
	403-10-c The work-related hazards that pose a risk of high-consequence injury, including: i. how these hazards have been determined ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls	Birla Carbon has an internal standard for exposure assessment as well as complies with any local or country regulatory requirements for exposure assessment and monitoring requirements. Noise is the most prevalent risk for occupational exposure in the work environment. All sites have a comprehensive hearing-conservation program that includes annual audiometric testing, noise monitoring at regular intervals, installation of engineering controls to reduce noise levels, and the use of hearing protection by personnel working in areas with elevated noise levels.
	403-10-d Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.	Contractors may be excluded from medical surveillance requirements (NA and EU historically do not monitor contractors), but are not excluded from protective measures.
	403-10-e Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	See 403-10-c.

GRI 404: Training and Education 2016

404-1 Average hours of training per year per employee	Average hours of training that the organization's employees have undertaken during the reporting period, by: i. gender ii. employee category	Senior management: Female: 7 / Male: 11
		Middle management: Female: 11 / Male: 29
		Junior management: Female: 21 / Male: 31
		Non-management: Female: 22 / Male: 16

Disclosure			Response
404-2 Programs for upgrading employee skills and transition assistance programs 8	404-2-a	Type and scope of programs implemented and assistance provided to upgrade employee skills.	Refer to FY2024 Sustainability Report, pp. 46-49.
	404-2-b	Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment	Refer to FY2024 Sustainability Report, pp. 46-49.
404-3 Percentage of employees receiving regular performance and career development reviews 4 8	404-3-a	Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.	100% of employees receive regular performance and career development reviews.
GRI 405: Diversity and Equal Opportunity 2016			
405-1 Diversity of governance bodies and employees	N/A	N/A	Due to the size of some Birla Carbon business units and the number of employees, certain diversity data is classified as business sensitive and cannot be disclosed due to confidentiality constraints.
405-2 Ratio of basic salary and remuneration of women to men	N/A	N/A	Due to the size of some Birla Carbon business units and the number of employees, compensation data is classified as business sensitive and cannot be disclosed due to confidentiality constraints.
GRI 406: Non-discrimination 2016			
406-1 Incidents of discrimination and corrective actions taken 8 16	406-1-a	Total number of incidents of discrimination during the reporting period.	There were no incidents of discrimination in FY2024.
	406-1-b	Status of the incidents and actions taken with reference to the following: i. incident reviewed by the organization ii. remediation plans being implemented iii. remediation plans that have been implemented, with results reviewed through routine internal management review processes iv. incident no longer subject to action	

Disclosure			Response
GRI 408: Child Labor 2016			
408-1 Operations and suppliers at significant risk for incidents of child labor	408-1-a	Operations and suppliers considered to have significant risk for incidents of: i. child labor ii. young workers exposed to hazardous work	Through our third party due diligence screening system we have not identified any suppliers with incidents of child labor or forced or compulsory labor.
	408-1-b	Operations and suppliers considered to have significant risk for incidents of child labor either in terms of: i. type of operation (such as manufacturing plant) and supplier ii. countries or geographic areas with operations and suppliers considered at risk	
	408-1-c	Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.	Birla Carbon's Code of Ethics and Supplier Term and Conditions prohibit this.
GRI 409: Forced or Compulsory Labor 2016			
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	409-1-a	Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of: i. type of operation (such as manufacturing plant) and supplier ii. countries or geographic areas with operations and suppliers considered at risk	Through our third party due diligence screening system we have not identified any suppliers with incidents of child labor or forced or compulsory labor.
	409-1-b	Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.	Birla Carbon's Code of Ethics and Supplier Term and Conditions prohibit this.
GRI 411: Rights of Indigenous Peoples 2016			
411-1 Incidents of violations involving rights of indigenous peoples	411-1-a	Total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period.	There were no incidents of violations involving rights of indigenous peoples in FY2024.
	411-1-b	Status of the incidents and actions taken with reference to the following: i. incident reviewed by the organization ii. remediation plans being implemented iii. remediation plans that have been implemented, with results reviewed through routine internal management review processes iv. incident no longer subject to action	

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Disclosure			Response	
GRI 413: Local Communities 2016				
413-1	Operations with local community engagement, impact assessments, and development programs	413-1-a	<p>Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of:</p> <ul style="list-style-type: none"> i. social impact assessments, including gender impact assessments, based on participatory processes ii. environmental impact assessments and ongoing monitoring iii. public disclosure of results of environmental and social impact assessments iv. local community development programs based on local communities' needs v. stakeholder engagement plans based on stakeholder mapping vi. broad based local community consultation committees and processes that include vulnerable groups vii. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts viii. formal local community grievance processes 	<p>100% of Birla Carbon manufacturing plants have implemented local community engagement programs including local community development programs and formal local community grievance processes. While a number of Birla Carbon plants are testing ways to measure their community engagement programs, Birla Carbon recognizes this is inconsistent and intends to identify appropriate impact assessment approaches over the next two years with the help of its parent company, the Aditya Birla Group.</p>
413-2	Operations with significant actual and potential negative impacts on local communities	413-2-a	<p>Operations with significant actual and potential negative impacts on local communities, including:</p> <ul style="list-style-type: none"> i. the location of the operations ii. the significant actual and potential negative impacts of operations 	<p>100% of Birla Carbon manufacturing plants would have significant potential negative impacts on local communities if carbon black powder is released into the local area, however, Birla Carbon has strict controls in place to avoid these impacts from occurring.</p>
GRI 414: Supplier Social Assessment 2016				
414-1	New suppliers that were screened using social criteria	414-1-a	<p>Percentage of new suppliers that were screened using social criteria.</p>	<p>Birla Carbon utilizes EcoVadis to facilitate the sharing of sustainability best practices and to assess the sustainability profile of our key, Tier 1, suppliers as part of our global Sustainable Procurement program. EcoVadis screening is a voluntary program in which suppliers share their scores for the four categories (Environment, Labor and Human Rights, Ethics and Sustainable Procurement). Birla Carbon's average supplier sustainability score is 52.4, significantly higher than the global average of 44.3 (from more than 100,000 companies worldwide).</p>

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Disclosure			Response
414-2 Negative social impacts in the supply chain and actions taken 16 17	414-2-a	Number of suppliers assessed for social impacts.	Refer to FY2024 Sustainability Report, p. 63.
	414-2-b	Number of suppliers identified as having significant actual and potential negative social impacts.	
	414-2-c	Significant actual and potential negative social impacts identified in the supply chain.	
	414-2-d	4Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.	
	414-2-e	Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.	

Appendix: Data

GRI 2-7 Employees

	Americas		Asia		Europe, Middle East, and Africa		Total Male	Total Female
	Male	Female	Male	Female	Male	Female		
Full-Time (FT)	522	135	839	154	483	90	1,844	379
Part-Time (PT)	0	0	0	0	4	3	4	3
Permanent Employees (FT+PT)	522	135	839	154	487	93	1,848	382
Temporary	15	3	0	0	3	1	18	4
Contractors/Supervised	1	1	713	80	13	5	727	86

GRI 2-8 Workers who are not employees

Contractors/Supervised	813
Interns	75

GRI 301-1 Materials used by weight or volume

Raw Material	Units	FY2020	2021	2022	2023	2024
Natural Gas	kNm ³	142,102	136,127	155,224	139,576	127,007
Oil Feedstock	Tonnes	2,503,495	2,461,375	2,921,176	2,834,935	2,821,783

Notes:

Raw materials are non-renewable and sourced from external suppliers. The data is calculated through direct measurement.

GRI 302-1 Energy consumption within the organization

Energy Consumption Intensity

Source	Units	2020	2021	2022	2023	2024
Oil (Non-production)	GJ/tonne _{carbon black}	0.10	0.16	0.14	0.12	0.08
Natural Gas (Non-production)	GJ/tonne _{carbon black}	0.75	0.9	0.92	0.60	0.74
Electricity Consumption	GJ/tonne _{carbon black}	1.75	1.77	1.78	1.43	1.85
Steam Consumption	GJ/tonne _{carbon black}	4.87	4.82	5.16	5.15	5.20
Tail Gas Consumption	GJ/tonne _{carbon black}	4.55	4.66	8.16	4.47	4.29
Compressed Air Consumption	GJ/tonne _{carbon black}	0.00	0.00	0.00	0.00	0.00
Hot Water Consumption	GJ/tonne _{carbon black}	0.00	0.00	0.00	0.00	0.00
Electricity Sold	GJ/tonne _{carbon black}	1.27	1.17	1.35	1.38	1.24
Tail Gas Sold	GJ/tonne _{carbon black}	2.04	1.89	1.72	1.73	1.74
Hot Water Sold	GJ/tonne _{carbon black}	0.00	0.00	0.00	0.00	0.00
Steam Sold	GJ/tonne _{carbon black}	3.17	3.08	2.80	2.84	3.10
Total Energy Consumption	GJ/tonne _{carbon black}	12.02	12.31	16.17	11.78	12.17

Notes:

Site-specific gross calorific value (GCV) used for natural gas.
Used conversion factor of 3.841 to convert MWh to MKCal for power.
Used conversion factor of 780 to convert MWh of steam to MKCal.
Tail gas conversion factors varied by site.

Water heating conversion factors varied by site.
Compressed air conversion factors varied by site.
Used conversion factor of 4.187 to convert MKCal to GJ.

GRI 302-3 Energy consumption within the organization

Energy Consumption Intensity

Source	Units	2023	2024
Upstream: Extraction, Transport, Refining and Distribution of Raw Materials	GJ/tonne _{carbon black}	9.53	9.99
Downstream: Transportation and Distribution of Products	GJ/tonne _{carbon black}	1.90	1.90

GRI 303-3 Water withdrawal

Total water withdrawal from all areas

Source	Units	2020	2021	2022	2023	2024
Surface Water	megaliters	7,223	6,585	25,914	202,749	184,168
Groundwater	megaliters	4,992	4,221	4,377	3,393	2,356
Seawater	megaliters	0	0	0	0	0
Produced Water	megaliters	0	0	0	0	0
Third-party Water	megaliters	4,340	5,177	5,991	5,923	5,463
Surface Water	megaliters	7,223	6,585	25,914	202,749	184,168

Notes:

Surface water, ground water, and municipal water volumes are directly measured via metering. Rainwater and water recycled from other plant operations are directly measured via metering at some locations and are estimated at others based on rainfall data for the area. The increase in withdrawal of fresh surface water is for the operation of air pollution control equipment. The SOx scrubber requires water to be cycled through it from an intracoastal waterway; all of the water is returned to the intracoastal waterway in like condition.

Total water withdrawal from all areas with water stress

Source	Units	2020	2021	2022	2023	2024
Surface Water	megaliters	1,729	1,455	1,789	2,082	793
Groundwater	megaliters	982	328	445	435	389
Seawater	megaliters	0	0	0	0	0
Produced Water	megaliters	0	0	0	0	0
Third-party Water	megaliters	1,696	2,483	2,967	3117	3,235
Surface Water	megaliters	1,729	1,455	1,789	2,082	793

Notes:

Surface water, groundwater, and third party water volumes are directly measured via metering. Rainwater and water recycled from other plant operations are directly measured via metering at some locations and are estimated at others based on rainfall data for the area.

GRI 303-3 Water withdrawal

Total water withdrawal by water quality

Quality	Units	2020	2021	2022	2023	2024
Freshwater (<1000 mg/L TDS)	megaliters	16,554	15,983	36,281	212,065	191,987
Other Water (>1000 mg/L TDS)	megaliters	0	0	0	0	0

GRI 303-4 Water discharge

Total water discharge to all areas

Source	Units	2020	2021	2022	2023	2024
Fresh Surface Water	megaliters	3,039	3,029	21,339	199,051	180,625
Groundwater	megaliters	0	0	0	0	0
Seawater/Brackish Water	megaliters	0	0	0	0	0
Third-party	megaliters	623	577	683	685	624

Notes:

Surface water, groundwater, and third-party water volumes are directly measured via metering. Rainwater and water recycled from other plant operations are directly measured via metering at some locations and are estimated at others based on rainfall data for the area. The increase in discharge of fresh surface water is for the operation of air pollution control equipment. The SOx scrubber requires water to be cycled through it from an intracoastal waterway; all of the water is returned to the intracoastal waterway in like condition.

Water discharge by quality for all areas

Destination	Units	2020	2021	2022	2023	2024
Freshwater (\leq 1,000 mg/L Total Dissolved Solids)	megaliters	3,039	3,029	21,339	199,051	180,625
Other Water (>1,000 mg/L Total Dissolved Solids)	megaliters	0	0	0	1	0

Water discharge by quality for water-stressed area

Destination	Units	2020	2021	2022	2023	2024
Freshwater (\leq 1,000 mg/L Total Dissolved Solids)	megaliters	597	634	687	701	0
Other Water (>1,000 mg/L Total Dissolved Solids)	megaliters	0	0	0	1	0

Notes:

Surface water, groundwater, and third party water volumes are directly measured via metering. Rainwater and water recycled from other plant operations are directly measured via metering at some locations and are estimated at others based on rainfall data for the area. The increase in discharge of fresh surface water is for the operation of air pollution control equipment. The SOx scrubber requires water to be cycled through it from an intracoastal waterway; all of the water is returned to the intracoastal waterway in like condition.

GRI 305-1 Direct (Scope 1) GHG Emissions

Category	Units	2020	2021	2022	2023	2024
Direct Scope 1 Emissions	MTCO ₂ e	3,151,354	3,177,044	3,806,644	3,657,396	3,698,154

Notes:

CO₂, CH₄ and N₂O are included in the calculation.

No biogenic CO₂ emissions.

FY2005 is taken as the baseline year because this is the first year reliable direct GHG emission data was available for all plants. Base year Scope 1 emissions were 3,523,847 tonnes of CO₂eq.

Emission factors for all facilities, with the exception of those in India, are sourced from 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Default Emission Factors for Stationary Combustion in Manufacturing Industries and Construction.

Emission factors for facilities in India are sourced from the Central Electricity Authority (CEA).

Consolidation approach for emissions is based on operational control.

Process Scope 1 emissions are calculated using a mass balance methodology. Stationary combustion emissions are calculated through enablon.

GRI 305-2 Energy Indirect (Scope 2) GHG Emissions

Category	Units	2020	2021	2022	2023	2024
Indirect (Scope 2) Emissions	MTCO ₂ e	83,913	86,950	87,605	83,656	56,093

Notes:

Market-based energy indirect GHG emissions not applicable.

CO₂, CH₄ and N₂O are included in the calculations.

Base year emissions not applicable for absolute Scope 2 emissions.

Emission factors for purchased electricity are sourced from IEA. Emission factors for purchased steam, compressed air, and hot water are sourced from ELCD based on fuel types as shown below.

Consolidation approach for emissions is based on operational control.

Scope 2 emissions are calculated through enablon.

GRI 305-3 Other Indirect (Scope 3) GHG Emissions

Category	Units	2020	2021	2022	2023	2024
Indirect (Scope 3) Emissions	MTCO ₂ e	1,830,931	Not available	2,025,020	2,074,032	1,809,748

Notes:

CO₂, CH₄ and N₂O are included in the calculations.

No biogenic CO₂ emissions.

The calculation includes the upstream transport, business travel, employee commute, purchase of goods and services, capital goods, fuel and energy activities not included in scope 1 and 2, upstream and downstream lead assets, waste generated in operations, use of sold products, end of life of sold product and investment.

FY2013 is taken as the baseline year because comprehensive and reliable energy data was not available for all plants in previous years. Base year Scope 3 emissions were 1,248,575 tonnes of CO₂eq.

Emission factors are summarized in the table below.

Scope 3 emissions are calculated in SINAI tool using a combination of primary data and spend based data. Data required for the Scope 3 calculation was obtained directly from Birla Carbon's manufacturing plants, US EPA (2016), DEFRA UK 2021, UK BEIS 2022, Ecoinvent (v3.9.1)2022 and the impact assessment method used to quantify the global warming potential (GWP) impact was IPCC AR6 GWP V1.02.

EF For Fuel Combustion from European Life Cycle Database (ELCD)

Type	LCA EF (tCO ₂ eq/MWhe)	LCA EF (tCO ₂ eq/GJ)
Motor Gasoline	0.299	0.08
Gas Oil, Diesel	0.305	0.08
Residual Fuel Oil	0.31	0.09
Anthracite	0.393	0.11
Other Bituminous Coal	0.38	0.11
Sub-bituminous Coal	0.385	0.11
Lignite	0.375	0.10
Natural Gas	0.237	0.07
Municipal Wastes (Non-biomass)	0.33	0.09
Wood	0.405	0.11

GRI 305-7 Nitrogen Oxides (NO_x), Sulfur Oxides (SO_x), and Other Significant Air Emissions

Category	Units	2022	2023	2024
Gross NO _x	Metric ton	4,286	4,336	3,322
Gross SO _x	Metric ton	25,408	18,406	10,055
Gross Volatile Organic Compounds (VOC)	Metric ton	143	110	52
Gross Particulate Matter (PM)	Metric ton	954	775	450

Notes:

The air emissions were measured through a direct continuous emissions monitoring system. Where direct emissions are measured, emission factors are sourced based on local regulatory requirements and guidelines. The default methodology was direct measurement. Emissions were calculated using a mass balance when direct measurement was not available.

GRI 306-3 Waste Generated

Category	Units	2020	2021	2022	2023	2024
Total Waste Generated	tonnes	24,563	25,579	35,659	41,769	42,665
Hazardous Waste	tonnes	2,775	715	1,580	1,129	1,003
Non-hazardous Waste	tonnes	21,788	24,864	34,078	40,641	41,662

GRI 306-4 Waste Diverted From Disposal

Category	Units	2020		2021		2022		2023		2024	
		Hazardous	Non-hazardous	Hazardous	Non-hazardous	Hazardous	Non-hazardous	Hazardous	Non-hazardous	Hazardous	Non-hazardous
Reuse	tonnes	98	2,449	-	1,576	72	1,252	143	3,757	8	2,092
Recycling	tonnes	3	8,332	52	8,128	21	10,167	46	25,586	15	23,582
Other	tonnes	-	2,895	-	6,600	-	11,730	-	0	-	0
Total	tonnes	101	13,675	52	16,304	93	23,149	189	29,343	23	25,674

Notes:

The waste disposal method is determined by Birla Carbon except for landfill disposal which is a default of the waste disposal contractor.

GRI 306-5 Waste Directed to Disposal

Category	Units	2020		2021		2022		2023		2024	
		Hazardous	Non-hazardous	Hazardous	Non-hazardous	Hazardous	Non-hazardous	Hazardous	Non-hazardous	Hazardous	Non-hazardous
Incineration	tonnes	905	165	87	174	212	210	235	237	322	1,574
Incineration (With Recovery)	tonnes	0	0	2	0	50	11	33	0	23	85
Landfill	tonnes	1,769	7,948	575	8,386	1,226	10,708	672	11,064	635	14,373
Total	tonnes	2,674	8,113	663	8,560	1,488	10,929	940	11,300	980	16,032

GRI 401-1 New Employee Hires and Employee Turnover

Category	Total Hires	Hire Rate	Total Turnover	Turnover Rate
Age	121	13.3%	48	5.3%
Under 30 Years	30	3.3%	6	0.7%
30-50 years	71	7.8%	28	3.1%
Over 50 Years	20	2.2%	14	1.5%
Group	121	13.3%	48	5.3%
America's and Europe Manufacturing	34	3.7%	17	1.9%
Asia Manufacturing	41	4.5%	11	1.2%
Corporate Functions Office	22	2.4%	5	0.5%
Sales and Marketing Office	12	1.3%	4	0.4%
R&D	12	1.3%	11	1.2%
Gender	121	13.3%	55	6.0%
Female	38	4.2%	17	1.9%
Male	83	9.1%	38	4.2%

Total Employees (management): 911

Notes:

Total hires include internal and external hires.

GRI 401-3 Parental Leave

Category	Female	Male	Total
Employees entitled to parental leave	293	1219	1512
Employees that took parental leave	18	35	53
Employees that returned to work	13	33	46
Employees in employment 12 months after returning to work	9	25	34
Return to work rate of those who took parental leave	72%	94%	87%
Retention rate of employees who took parental leave	100%	93%	94%

GRI 403-8 Workers Covered by an Occupational Health and Safety Management System

Employee Coverage	Number	Percentage
Those covered by an occupational health and safety management system	2,252	100%
Those covered by an OHS management system that has been internally audited	2,252	100%
Those covered by an OHS management system that has been audited or certified by an external party	2,252	100%
Contractor Coverage	Number	Percentage
Those covered by an occupational health and safety management system	813	100%
Those covered by an OHS management system that has been internally audited	813	100%
Those covered by an OHS management system that has been audited or certified by an external party	813	100%

Notes: No workers have been excluded

GRI 403-8 Work-related Injuries

Category	Employees	Workers who are not employees but work is controlled by the organization (contractors)
Number and rate of fatalities as a result of work related injury	0	0
Number and rate of high consequence work related injuries (excluding fatalities)	1/0.04	0
Number and rate of recordable work related injuries	4/0.16	9/0.33
Main types of work related injuries	Slips, trips, and falls	Slips, trips and falls
Number of hours worked	4,736,312	5,417,277

GRI 403-9 Work-related Ill Health

Category	Employees	Workers who are not employees but work is controlled by the organization (contractors)
Number of fatalities as a result of work related ill health	0	0
Number and of cases of recordable work related ill health	0	0
Main types of work related ill health	COVID-19	N/A

GRI 404-1 Average Hours of Training Per Year Per Employee

Gender	Senior Management	Middle Management	Junior Management	Non-Management
Female	7	11	21	22
Male	11	29	31	16

Feedback

Feedback on our report is an essential component of our commitment to our strategy. Comments are reviewed by our Sustainability Steering Committee and will, in many cases, be incorporated into future reports.

Please send your feedback to:

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