
ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

HINDALCO INDUSTRIES LTD, BELAGAVI WORKS

CERTIFICATE
NUMBER

254

ASI
STANDARD

PERFORMANCE
STANDARD
(V2 2017)

CERTIFICATION
LEVEL

FULL
CERTIFICATION

ASI
ACCREDITED
AUDITOR

LIBERO
ASSURANCE

DATE OF ISSUE

6 FEBRUARY 2023

DATE OF EXPIRY

5 FEBRUARY 2026

CERTIFIED SINCE

6 FEBRUARY 2023

AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. H.', written over a horizontal line.

Aluminium Stewardship Initiative Ltd
ACN 606 661 125, Australia
info@aluminium-stewardship.org

*Validity of this Certificate is subject to continued
conformance with the applicable ASI Standard
and can be verified at
www.aluminium-stewardship.org*

CERTIFICATION SCOPE

The manufacture and dispatch of Alumina Hydrate, Calcined Alumina, Special Alumina Hydrate and special Calcined Alumina from the Belagavi Works facility, India.

SUMMARY AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Hindalco Industries Ltd, Belagavi Works
ENTITY NAME	Hindalco Industries Ltd, Belagavi Works
CERTIFICATION SCOPE	The manufacture and dispatch of Alumina Hydrate, Calcined Alumina, Special Alumina Hydrate and special Calcined Alumina from the Belagavi Works facility, India.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Alumina Refining
ASI STANDARD	<ul style="list-style-type: none">Performance Standard V2
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit
AUDIT FIRM	LiberoAssurance
AUDIT DATE	<ul style="list-style-type: none">1 - 8 December 2022
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">10 January 2023
AUDIT SCOPE	<p>The manufacture and dispatch of Alumina Hydrate, Calcined Alumina, Special Alumina Hydrate and special Calcined Alumina from the Belagavi Works Alumina Refining facility, India.</p> <p>Supply chain activities included in the audit scope:</p> <ul style="list-style-type: none">Alumina Refining <p>All relevant criteria in the ASI Performance Standard were included in the audit scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none">Certification

AUDIT
METHODOLOGY
DECLARATION

The Auditors confirm that:

- The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.
- The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.
- The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.
- The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.

CERTIFICATION
PERIOD

6 February 2023 – 5 February 2026

NEXT AUDIT
TYPE

Surveillance Audit

NEXT AUDIT
DUE DATE

5 August 2024

CERTIFICATE
NUMBER

254

SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Minor Non-Conformance	The Entity uses a corporate tool to identify legal requirements which are broader and general in nature, however it did not fully identify plant specific applicable legal requirements e.g., Red Mud (Hazardous Waste) and the Biological Diversity Act 2002.
1.2 Anti-Corruption	Conformance	The Entity has established a 'Business Value Committee' which is responsible and accountable for anti-corruption. The Committee works against Corruption in all its forms, including Extortion and Bribery, consistent with Applicable Law and prevailing international standards. Each employee has received training on anti-corruption as part of the induction training program as well as refresher training.
1.3 Code of Conduct	Conformance	The Entity has established a Corporate Principle and Code of Conduct, released in August 2022: https://www.hindalco.com/upload/pdf/hindalco-code-conduct.pdf Training is provided to employees on the Code of Conduct, Values and anti bribery law
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	There are various policies across the Entity addressing ESG issues either as incorporated policies or stand alone. The statutory reporting on corporate governance is periodically reported to regulatory bodies and to stakeholders: https://www.hindalco.com/investor-centre/governance/corporate-governance-report The Human Rights Policy is available at: https://www.hindalco.com/upload/pdf/human-right-policy.pdf The Environment Policy is available at: https://www.hindalco.com/upload/pdf/hindalco-environment-policy.pdf
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	The policies addressing ESG issues are endorsed by unit/plant level management and are allocated the required resources and progress is periodically reviewed.
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	The policies addressing ESG issues are communicated to internal stakeholders through display boards, trainings and external stakeholders

CRITERION	RATING	COMMENT
		through printed material used during CSR community projects and are also available at: https://www.hindalco.com/investor-centre/governance/corporate-governance-report
2.2 Leadership	Conformance	An Entity level management representative has been identified as having overall responsibility and authority for ensuring conformance with the requirements of the ASI Performance Standard.
2.3a Environmental and Social Management Systems (environmental)	Conformance	The Entity is third party audited and certified to ISO 14001 by LRQA: https://www.hindalco.com/upload/pdf/certificate/Hirakud-QMS-OHSAS-EMS-ENGUS-UKAS-MUM00000359-FRP_Transition-ISO.pdf
2.3b Environmental and Social Management Systems (social)	Conformance	The Entity has developed details social policies/ guidelines for day to day operations. Hindalco has a 'Great Place to Work' certification in recognition of good Human Resources (HR) practices https://www.hindalco.com/careers/hindalco-certified-a-great-place-to-work#:~:text=Hindalco%20has%20been%20certified%20a,%2D%20Trust%20and%20High%2DPerformance Awards and recognition for ESG practices are available at: https://www.hindalco.com/about-us/awards-and-recognitions
2.4 Responsible Sourcing	Minor Non-Conformance	The Entity has established a supply chain and procurement policy: https://sustainability.adityabirla.com/images/Supply%20Chain%20and%20Procurement%20Policy.pdf and a Supplier code of conduct: https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf However some deficiencies in the implementation of responsible sourcing have been identified.
2.5 Impact Assessments	Conformance	The Entity has a documented Capital Expenditure Management System (CEMS) manual which details the 'step by step' process activities including ESG requirements.
2.6 Emergency Response Plan	Conformance	The Entity has a detailed on-site Emergency Plan developed and implemented to address important information including the command structure. The emergency scenarios are identified with mitigation measures.

CRITERION	RATING	COMMENT
2.7 Mergers and Acquisitions	Conformance	The Entity has developed an internal process for due diligence as per the internal ESIA protocol including merger and acquisition. There has been no merger or acquisition activity during the past three years.
2.8 Closure, Decommissioning and Divestment	Conformance	The Entity has developed an internal process to review environmental, social and governance issues in the planning process for closure, decommissioning and divestment. There has been no closure, decommissioning and divestment activity during the past three years.
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Conformance	The Entity has disclosed Group-wide sustainability performance including corporate sustainability reporting in accordance with the GRI protocol at: https://www.hindalco.com/integrated-annual-report/hindalco-integrated-annual-report-2021-22.pdf
3.2 Non-compliance and liabilities	Conformance	The Entity has disclosed information on significant fines, judgments, penalties and non-monetary sanctions for failure to comply with applicable law in its corporate sustainability reporting. There has been no significant fines, judgments, penalties or non-monetary sanctions https://www.hindalco.com/integrated-annual-report/hindalco-integrated-annual-report-2021-22.pdf
3.3a Payments to governments (legal and contractual)	Conformance	The Entity has made payments to governments for applicable taxes e.g. Goods and Service Tax (GST) in India, import duty, income tax in accordance with all legal and contractual requirements.
3.3b Payments to governments (disclosure – bauxite mining)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.4 Stakeholder complaints, grievances and requests for information	Conformance	There are proactive measures to outreach employees to have consultations as well as external stakeholders including local communities, to raise the concerns. The grievance procedure is also explained in employees' collective bargaining agreement. A 'whistleblower' policy is publicly available at: https://www.hindalco.com/upload/pdf/hindalco-whistle-blower-policy-19.pdf
PRINCIPLE 4 MATERIAL STEWARDSHIP		

CRITERION	RATING	COMMENT
4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	The Entity has evaluated life cycle impacts and undertaken a Life Cycle Assessment (LCA) study using 'Cradle to Gate' methodology as per ISO 14040 and ISO14044.
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	The Entity has evaluated life cycle impacts and undertaken a Life Cycle Assessment (LCA) study using 'Cradle to Gate' methodology as per ISO 14040 and ISO14044.
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	The Entity's LCA related disclosures are presented in the Integrated Annual Report 2021-22, page 50: https://www.hindalco.com/integrated-annual-report/hindalco-integrated-annual-report-2021-22.pdf
4.2 Product design	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3a Aluminium Process Scrap (targets)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3b Aluminium Process Scrap (alloy separation)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.4a Collection and recycling of products at end-of-life (strategy)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.4b Collection and recycling of products at end-of-life (engagement)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	The Entity has calculated Greenhouse Gas (GHG) emissions for both Scope 1 and Scope 2 by energy consumption by source. GHG data are reported at a corporate level in the Integrated Annual Report, page-103: https://hindalco.com/upload/pdf/hindalco-integrated-annual-report-2021-22.pdf
5.2 GHG emissions reductions	Conformance	The Entity's Group level 'Decarbonisation Road Map' for 2025-2030 describes unit level reduction plans. The specific measures are under implementation to achieve the 2030 targets and include the completion of a Biomass Co-Generation Plant. The GHG performance and corporate-level reduction targets are described in the Integrated Annual Report, page 103: https://hindalco.com/upload/pdf/hindalco-integrated-annual-report-2021-22.pdf

CRITERION	RATING	COMMENT
5.3a Aluminium Smelting (management system)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3b Aluminium Smelting (up to and including 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3c Aluminium Smelting (after 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

PRINCIPLE 6 EMISSIONS, EFFLUENTS AND WASTE

6.1 Emissions to Air	Conformance	The Entity undertakes periodic air emission monitoring as per its Consent to Operate (CTO), issued by Karnataka Pollution Control Board. The continuous stack monitoring of chimneys of the Calciner Kiln and real time data transfer to the State Pollution Control Board & Central Pollution Control Board server. Additional emissions parameters beyond legal requirements are monitored including carbon monoxide, and non-methane hydrocarbons.
6.2 Discharges to Water	Conformance	Water quality parameters are periodically tested by an external accredited laboratory. The Entity is currently implementing water recycling/reuse e.g. 100% treated water from both domestic and industrial sources is used for gardening/green belt development as per consent/permit conditions. There is continuous monitoring of the Effluent Treatment Plant (ETP) outlet points.
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	The Entity has implemented a corporate level procedure to conduct an assessment of major risk areas of operations where Spills and Leakage may contaminate air, water and/or soil.
6.3b Assessment and Management of Spills and Leakage (management)	Conformance	The Entity has developed and implemented a management plan and associated practices to contain and prevent spillages.
6.4a Reporting of Spills (immediate disclosure)	Conformance	The Entity has implemented a manual reporting system to report spillage of any nature or location, which can be reported by anyone and attended to by the responsible department. There have been no significant spills in the past year.
6.4b Reporting of Spills (regular reporting)	Conformance	The Entity has implemented a manual reporting system in each shift report (if any) to report any spills and leakages happened during the shift working hours.

CRITERION	RATING	COMMENT
6.5a Waste management and reporting (strategy)	Conformance	The Entity has developed a procedure on waste management system-separate for Hazardous and Non-Hazardous Waste with focus on waste minimization at source in accordance with the Waste Mitigation Hierarchy.
6.5b Waste management and reporting (disclosure)	Conformance	The Entity's waste management reporting is publicly communicated through the Group-wide Integrated Annual Report, page-99: https://hindalco.com/upload/pdf/hindalco-integrated-annual-report-2021-22.pdf Red mud is disposed to cement industries; JSW Cement, Ultratech Cement and Dalmia Cement.
6.6a Bauxite Residue (storage construction)	Conformance	The bauxite residue (red mud area) area is constructed and divided into three zones. The necessary arrangement are made to prevent the release of Bauxite Residue and leachate to the environment. The periodic drone survey undertaken by an external agency is undertaken to monitor the red mud storage area.
6.6b Bauxite Residue (integrity checks and controls)	Conformance	The Entity has undertaken periodic assessment of red mud storage area via drone surveys by an external agency, with drone images containing Latitude and Longitude coordinates and details including peak height and average height. In addition, periodic checks are conducted including rain cut filling and compaction, safe approach roads, re-sloping and reconstruction of bunds as well as real time monitoring of red mud ponds using digital instruments (Inclinometers and Piezometers).
6.6c Bauxite Residue (water discharge)	Conformance	The water discharge from the red mud area is collected in ponds and sent for treatment in order to minimize negative impact to the environment.
6.6d Bauxite Residue (marine and aquatic environments)	Conformance	The Entity does not discharge Bauxite Residue (red mud) to marine and aquatic environments.
6.6e Bauxite Residue (state of the art technologies)	Conformance	The Entity is implementing leading practice technologies and practices and the red mud area is divided into three zones. One section of the red mud area is covered with vegetation and similar re-vegetation efforts are underway for the remaining red mud area. There are numerous high-throw sprinklers for dust suppression. The majority of red mud generated in last years is disposed to cement plants and further efforts are underway to expedite the clearing of old deposits of red mud as

CRITERION	RATING	COMMENT
		meaningful recycle/reuse of red mud. The red mud pond water is sent for treatment and treated water is stored for further usage inside the plant and is not discharged to the external environment, except for natural evaporation loss during storage.
6.6f Bauxite Residue (remediation)	Conformance	The Entity has undertaken necessary remediation to mitigate risks via the re-vegetation of red mud areas in a progressive way - approximately 19% of total red mud storage area having well-developed vegetation. Furthermore, the Entity is expediting its efforts to dispose maximum quantities of red mud for further co-processing in cement industries.
6.7a Spent Pot Lining (SPL) (storage and management)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7b Spent Pot Lining (SPL) (recovery and recycling)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7c Spent Pot Lining (SPL) (Untreated SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7d Spent Pot Lining (SPL) (review of alternatives)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7e Spent Pot Lining (SPL) (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a Dross (recovery)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8b Dross (recycling)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8c Dross (review of alternatives)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 7 WATER STEWARDSHIP		
7.1a Water assessment (mapping)	Conformance	The Entity has developed water balance (water mapping). The total water intake is approximately 2.2 Megalitres per day including the dormitory/camp, process water consumption as well as a quantity of effluent generation
7.1b Water assessment (risk assessment)	Conformance	The Entity has identified water related risks and developed according mitigation measures. The Entity has received the FICCI Water Award for 2022 for its water stewardship initiatives.

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7.2a Water management (management plans)	Minor Non-Conformance	<p>The Entity has developed a water management plan. The Entity won second prize for the 'Industrial Water Use Efficiency' category for the 10th Edition of FICCI (Federation of Indian Chambers and Commerce of Industry) in 2022. The Entity is also working with Local Communities on activities related to watershed and the clean-up of water bodies under its corporate social responsibility (CSR) programs.</p> <p>The stormwater management plan is under development with help of an external expert agency. However during the audit, it was noted that storm water management drains are not cleaned, are choked at locations in the red mud area, not covered and not numbered/labelled.</p>
7.2b Water management (monitoring)	Conformance	Daily water consumption is monitored using water flow meters duly calibrated which is further consolidated in monthly reports. The statistical analysis is undertaken for performance improvements and decision making process on monthly basis.
7.3 Disclosure of water usage and risks	Conformance	<p>The Entity's water related targets, water usages and risk are disclosed in the corporate level Integrated Annual Report - water reduction targets on page-28 and water intensity and recycling on page 120-121:</p> <p>https://www.hindalco.com/upload/pdf/hindalco-integrated-annual-report-2021-22.pdf</p> <p>A discussion on Group-wide water reduction initiatives and reduction in consumption targets are publicly available at:</p> <p>https://www.adityabirla.com/media/stories/moving-towards-water-positivity</p>
PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Conformance	The Entity has a corporate level Biodiversity policy, applicable for all Group companies and has developed a technical/guidance standard. The Entity has conducted initial biodiversity screening and assessment.
8.2a Biodiversity management (biodiversity action plans)	Minor Non-Conformance	The Entity's Biodiversity Management Plan has not been finalised and formally documented based on initial screening of the biodiversity assessment, however a detailed road map on how to finalise this requirement has been prepared.

CRITERION	RATING	COMMENT
8.2b Biodiversity management (consultation and mitigation hierarchy)	Conformance	The Biodiversity Management Plan (BMP) is being developed through a consultative process and in accordance with the Biodiversity Mitigation Hierarchy, as stipulated in the corporate level technical/guidance standard.
8.2c Biodiversity management (reporting)	Conformance	Biodiversity related disclosures are included in the corporate level Integrated Annual Report: https://www.hindalco.com/upload/pdf/hindalco-integrated-annual-report-2021-22.pdf
8.3 Alien Species	Conformance	The Entity's risk assessment includes Alien Species. Wooden pallets received with import consignment are fumigated as per relevant International Standard for Phytosanitary Measure (ISPM) standards.
8.4a Commitment to "No Go" in World Heritage properties (exploration and new mines)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.4b Commitment to "No Go" in World Heritage properties (existing operations)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.5a Mine rehabilitation (best available techniques)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.5b Mine rehabilitation (financial provisions)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 9 HUMAN RIGHTS		
9.1a Human Rights Due Diligence (policy)	Conformance	The Entity adheres to a corporate level Human Rights Policy, revised in August 2022, having formal commitment to fulfil national and international human rights obligations and undertake the necessary Due Diligence. The employees are trained on the Human Rights Policy through an e-learning module. https://www.hindalco.com/upload/pdf/human-right-policy.pdf
9.1b Human Rights Due Diligence (process)	Conformance	The Entity has implemented a 'Human Rights Risk Evaluation' which addresses internal and external activities including Child Labour, Forced Labour, working hours, health and safety, along with existing mitigation measures which are implemented and monitored.
9.1c Human Rights Due Diligence (remediation)	Conformance	The Entity has developed adequate remedial measures to handle violation of any human rights

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		e.g. complaint grievance mechanism, 'whistleblower' policy and detailed guidelines in the Corporate Code of Conduct. https://www.hindalco.com/upload/pdf/hindalco-code-conduct.pdf https://www.hindalco.com/upload/pdf/hindalco-whistle-blower-policy-19.pdf
9.2 Women's Rights	Conformance	Human Rights including women rights are covered in the Entity's Human Rights Policy. The specific benefits like maternity leave are provided for women employees. The Prevention of Sexual Harassment (POSH) Policy and guidelines are documented and made publicly available at: https://www.hindalco.com/upload/pdf/hindalco-posh-policy.pdf There is also a corporate level initiative for women employees 'WoWforce': https://wowforce.adityabirla.com/
9.3 Indigenous Peoples	Not Applicable	This Criterion is not applicable as there is no presence of Indigenous Peoples in the area where the Entity operates.
9.4 Free, Prior, and Informed Consent (FPIC)	Conformance	Community visits and stakeholder consultation identified the Entity's positive contribution through the development of infrastructure such as schools, roads and a free potable water supply to some adjacent villages. The Entity does not extract groundwater for business activities, as such there is no negative impact on water resources availability to the Local Communities and villages around it.
9.5 Cultural and sacred heritage	Not Applicable	There is no presence of sacred or cultural heritage sites and values within the Entity's Area of Influence.
9.6a Resettlements (avoid or minimise)	Not Applicable	This Criterion is not applicable as there have been no resettlements which have occurred, nor are being considered since joining ASI.
9.6b Resettlements (where unavoidable)	Not Applicable	This Criterion is not applicable as there have been no resettlements which have occurred, nor are being considered since joining ASI.
9.7a Local Communities (rights and interests)	Conformance	The Entity has adopted an integrated CSR approach to serve Local Communities. The CSR projects are designed to meet stakeholder needs. There are seven surrounding villages where CSR efforts are currently concentrated.

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9.7b Local Communities (impacts)	Conformance	The audit assessed surrounding villages and assessed and evaluated the impact of Entity-related business activities. The Entity has funded several project sites including School, Tailoring (skill training center), and a watershed project (check dam) area. In several villages, potable drinking water is also provided by the Entity.
9.7c Local Communities (livelihoods)	Conformance	The Entity undertook impact assessments during 2022 via external research scholars from the Karnataka State Akkamahadevi Womens University, Vijayapura.
9.8 Conflict-Affected and High-Risk Areas	Conformance	The Entity does not contribute to armed conflict or Human Rights abuses in Conflict-Affected and High-Risk Areas. These potential risks have been addressed via Human Rights Due Diligence activities and responsible sourcing deployment and assessment.
9.9 Security practice	Conformance	The Entity's security practices are addressed via relevant human rights risk assessments. The security practices on-site were found satisfactory as per requirements including working hours, remunerations, trainings, social security and personnel protective equipment.
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	The Entity respects both Freedom of Association and the Right of Collective Bargaining and has documented this commitment in its Human Rights Policy.
10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)	Conformance	The Entity respects both Freedom of Association and the Right of Collective Bargaining and has documented this commitment in its Human Rights Policy.
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Not Applicable	The Criterion is not applicable to the Entity as Indian labour laws do not restrict employees' rights to both freedom of association and collective bargaining.
10.2a Child Labour (minimum age)	Conformance	The exclusion of Child Labour is incorporate in the corporate level Human Rights Policy and includes a formal commitment to fulfil both national and international human rights obligation and undertake necessary due diligence including on Child Labour. As per Group policy, the Entity does not allow anyone under 18 years to enter the plant premises. Proof of age is available in employment files. No

CRITERION	RATING	COMMENT
		suspected case of Child Labour was found during the audit.
10.2b Child Labour (hazardous)	Conformance	There is no Child Labour on site and therefore none involved in hazardous activities within the Entity's premises.
10.2c Child Labour (worst forms)	Conformance	The Entity is not engaged or supplying any form of Child Labour as part of its business activities.
10.3a Forced Labour (human trafficking)	Conformance	The Entity has developed HR policies and procedures which states that it will neither engage in, nor support the use of Forced Labour and also not engage in or support Human Trafficking either directly or through any employment or recruitment agencies.
10.3b Forced Labour (deposits, fees, advances)	Conformance	The Entity has developed HR policies and procedures which states that it will neither engage in, nor support the use of Forced Labour and with respect to not requiring any form of deposit, recruitment fee or equipment advance from workers either directly or through employment or recruitment agencies.
10.3c Forced Labour (migrant workers)	Conformance	The Entity has developed HR policies and procedures which states that it will neither engage in, nor support the use of Forced Labour and with respect to not requiring any Migrant Workers to lodge deposits or security payments at any time.
10.3d Forced Labour (debt bondage)	Conformance	The Entity has developed HR policies and procedures which states that it will neither engage in, nor support the use of Forced Labour and with respect to not holding any Workers in Debt Bondage or force them to work in order to pay off a debt.
10.3e Forced Labour (freedom of movement)	Conformance	The Entity has developed HR policies and procedures which states that it will neither engage in, nor support the use of Forced Labour and with respect to not unreasonably restricting the freedom of movement of Workers in and to/from the workplace.
10.3f Forced Labour (retention of identity papers, permits, certificates)	Conformance	The Entity has developed HR policies and procedures which states that it will neither engage in, nor support the use of Forced Labour and with respect to not requiring to retain original copies of Workers' identity papers, work permits, travel documents or training certificates.

CRITERION	RATING	COMMENT
10.3g Forced Labour (freedom to terminate employment)	Conformance	The Entity has developed HR policies and procedures which states that it will neither engage in, nor support the use of Forced Labour and with respect to not denying Workers the freedom to terminate their employment at any time without penalty, given notice of reasonable length as stated in employment agreement.
10.4 Non-Discrimination	Conformance	<p>The Entity has developed HR policies and conducted human rights risk assessment covering Non-Discrimination, which ensures equal opportunities and not engaging in or supporting Discrimination in hiring, salary, promotion, training, advancement opportunities or termination of any Worker on the basis of gender, race, national or social origin, religion, disability, political affiliation, sexual orientation, marital status, family responsibilities, age, or any other condition that could give rise to Discrimination.</p> <p>Many Workers belong to the Local Communities and schedule caste and tribe (SC/ST), as legally designated by Government of India and there is no indication of discrimination in terms of social status, hiring, training or promotion.</p> <p>The Entity is currently developing a diversity and inclusion program, as described in the Integrated Annual Report, page 80: https://www.hindalco.com/upload/pdf/hindalco-integrated-annual-report-2021-22.pdf</p>
10.5 Communication and engagement	Conformance	The Entity has developed an engagement plan with its employees and other external stakeholders at the start of each year, to effectively communicate its policies and programs through displays on notice boards and via discussion at committees and site task forces.
10.6 Disciplinary practices	Conformance	The Entity has certified a standing order as per statutory requirements, in which detailed statutory disciplinary practices are to be displayed in work areas for employees.
10.7a Remuneration (living wage)	Conformance	A living wage calculation has been conducted, which has considered district/local socio-economic analysis. The actual minimum wage paid by the Entity is higher than the calculated living wage.
10.7b Remuneration (method of payment)	Conformance	Monthly salaries are paid on the last working day of each month via bank transfer. The Overtime payment is at a premium rate (i.e. 200% for week

CRITERION	RATING	COMMENT
		days) along with salary as applicable. Payslips are emailed to each employee.
10.8 Working Time	Conformance	<p>The working hours are recorded through biometric machines. The shift timing for production based employees/workers are: Shift A: 10 pm-6 am, Shift B: 6 am-2 pm; and, Shift C: 2 pm-10 pm, General: 9-6:00 pm (with 60 minutes break time for all shifts employees). Up to 48 hours per week for shift employees and 44 hours for office staff coming in General shift (M-F and Saturday half day) are prescribed.</p> <p>There are public and national holidays given as per legal requirements plus sick leave, casual leave and an 'earning leave'.</p>
PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Policy (policy)	Conformance	<p>The Entity has documented its Occupational Health and Safety (OH&S) Policy, which is disseminated to its workforce via display and training and available at:</p> <p>https://www.hindalco.com/upload/pdf/safety-and-occupational-health-policy.pdf.</p>
11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Conformance	The Entity has documented its OH&S Policy, which includes reference of its applicability to all of its workforce and visitors.
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	The Entity's OHS Policy confirms a commitment to respect and implement national and international laws on worker health and safety as applicable.
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Conformance	The Entity OHS Policy confirms a commitment to respect Workers right to understand the hazards and safe practices for their work, and the authority to refuse or stop unsafe work.
11.2 OH&S Management System	Conformance	The Entity is certified to ISO 45001. There is an Integrated Management System (IMS) manual addressing ISO 45001:2018 requirements supported by relevant HSE procedures. Employees and contractors have been trained on OHS topics.
11.3 Employee engagement on health and safety	Conformance	The Entity has established a safety committee comprising management and Workers from various departments. The Entity has also developed a safety training plan for employees on various topics including health and safety.
11.4 OH&S performance	Conformance	The Entity has established Key Performance Indicators (KPIs) including number of minor

CRITERION	RATING	COMMENT
		accidents, reportable accident and Lost Time Accident Rate (LTAR). The Entity evaluates and monitors its OH&S performance through periodic monitoring of KPIs and through internal and external audits.

Document Control and Version History

Revision	Date	Notes
0	6 February 2023	Initial Certification Audit – Full Certification