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# ASI CERTIFICATION PERFORMANCE STANDARD



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PRESENTED TO

# HINDALCO INDUSTRIES LIMITED- KUPPAM WORKS

CERTIFICATE  
NUMBER

305

ASI  
STANDARD

PERFORMANCE  
STANDARD  
(V2 2017)

CERTIFICATION  
LEVEL

FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITOR

CETIZION  
VERIFICA

DATE OF ISSUE

21 JULY 2023

DATE OF EXPIRY

20 JULY 2026

CERTIFIED SINCE

21 JULY 2023

AUTHORISED BY

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

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](http://www.aluminium-stewardship.org)*

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CERTIFICATION SCOPE

Manufacturing of value added Aluminium extrusion  
profiles at Kuppam, India.

# SUMMARY AUDIT REPORT

## PERFORMANCE STANDARD

### OVERVIEW

MEMBER NAME	Hindalco Industries Limited-Kuppam Works
ENTITY NAME	Hindalco Industries Limited-Kuppam Works
CERTIFICATION SCOPE	Manufacturing of value added Aluminium extrusion profiles at Kuppam, India.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>• Semi-Fabrication</li><li>• Material Conversion (Production and Transformation)</li></ul>
ASI STANDARD	<ul style="list-style-type: none"><li>• Performance Standard V2</li></ul>
AUDIT TYPE	<ul style="list-style-type: none"><li>• Initial Certification Audit</li></ul>
AUDIT FIRM	CETIZION Verifica
AUDIT DATE	<ul style="list-style-type: none"><li>• 3 May – 6 May 2023</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>• 7 July 2023</li></ul>
AUDIT SCOPE	<p>The audit scope covered the activities of manufacturing Aluminium extruded products and the main processes of extrusion, heat treatment, anodizing, powder coating and fabrication at the Kuppam Works facility, India.</p> <p>The supply chain activities included in the audit scope:</p> <ul style="list-style-type: none"><li>• Semi-Fabrication</li><li>• Material Conversion (Production and Transformation)</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none"><li>• Certification</li></ul>
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><li><input checked="" type="checkbox"/> The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.</li><li><input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.</li></ul>

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- 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.
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CERTIFICATION PERIOD      21 July 2023 – 20 July 2026

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NEXT AUDIT TYPE              Surveillance Audit

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NEXT AUDIT DUE DATE        20 January 2025

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CERTIFICATE NUMBER         305

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## SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Minor Non-Conformance	The Entity has identified applicable legal requirements and periodic monitoring meetings are undertaken and chaired by the Unit Head. There is a digital compliance system with a 'maker and checker' system in place. However, not all reporting (disclosure) requirements are mapped or identified adequately in accordance with Applicable Law.
1.2 Anti-Corruption	Conformance	The Entity has established a Business Value Committee which has overall responsibility and accountability for anti-Corruption. The Committee works against Corruption in all its forms, including Extortion and Bribery, consistent with Applicable Law and prevailing international standards. Employees undergo training on anti-Corruption as part of induction and refresher training. An anti-Corruption risk assessment has been undertaken as part of the Human Resources risk assessment. There is also a reporting mechanism, as outlined in the Whistle Blower Policy: <a href="https://www.hindalco.com/upload/pdf/hindalco-whistle-blower-policy-19.pdf">https://www.hindalco.com/upload/pdf/hindalco-whistle-blower-policy-19.pdf</a>
1.3 Code of Conduct	Conformance	The Entity has implemented the Hindalco Corporate Principle and Code of Conduct, released on 12 August 2022: <a href="https://www.hindalco.com/upload/pdf/hindalco-code-conduct.pdf">https://www.hindalco.com/upload/pdf/hindalco-code-conduct.pdf</a> Training is delivered on the Code of Conduct, corporate values and anti-Bribery laws.
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	There are various Policies across the Entity that address environment, social and governance (ESG) topics either as incorporated policies or as a stand-alone document. Statutory reporting on corporate governance is periodically reported to the regulatory body and Stakeholders: <a href="https://www.hindalco.com/investor-centre/governance/corporate-governance-report">https://www.hindalco.com/investor-centre/governance/corporate-governance-report</a> Human Rights Policy: <a href="https://www.hindalco.com/upload/pdf/human-right-policy.pdf">https://www.hindalco.com/upload/pdf/human-right-policy.pdf</a> Environment Policy: <a href="https://www.hindalco.com/upload/pdf/hindalco-environment-policy.pdf">https://www.hindalco.com/upload/pdf/hindalco-environment-policy.pdf</a>

CRITERION	RATING	COMMENT
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	The ESG Policies are endorsed by the Entity's unit level management. Appropriate resources, including employees, finance and infrastructure are provided and reviewed monthly.
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	The Entity's ESG Policies are communicated to both internal and external Stakeholders as suitable e.g., displayed at the Entity, training of employees, available on the website, and focused interaction with the community under the corporate social responsibility programs and initiatives.
2.2 Leadership	Conformance	Commitment from senior management is reflected through the signing of each ESG Policy. The Entity has nominated a Management Representative as having overall responsibility and authority for ensuring conformance with the requirements of the ASI Performance Standard. The Management Representative is supported by a governance team, who have been trained on the requirements.
2.3a Environmental and Social Management Systems (environmental)	Conformance	The Entity has implemented a Management System that is certified to ISO 14001: <a href="https://www.hindalco.com/upload/pdf/certificate/ISO-14001-2015.pdf">https://www.hindalco.com/upload/pdf/certificate/ISO-14001-2015.pdf</a>
2.3b Environmental and Social Management Systems (social)	Conformance	The Entity has developed social policies and implementation guidelines which are periodically reviewed by management. Internal controls exist to monitor the effectiveness of implementation.
2.4 Responsible Sourcing	Minor Non-Conformance	The Entity has implemented the Aditya Birla Group (ABG) level responsible sourcing Policies. However, there is no evidence of conformance with the prescribed ABG Sustainability Framework for its 'Tier One' suppliers, as stipulated in the requirements of the ABG Supply Chain and Procurement Policy. Some supplier audits have been undertaken but have focused on quality issues, with no satisfactory evidence of the full coverage of the supplier Code of Conduct requirements nor the competency of the personnel who undertook these audits.
2.5 Impact Assessments	Conformance	The Entity has documented a Capital Expenditure Management System (CEMS) Manual that details the step by step process activities and coverage of ESG-related requirements. Project progress is monitored via the 'etrackCAPEX' tool.
2.6 Emergency Response Plan	Conformance	The Entity has developed and implemented a detailed on-site Emergency Response Plan. The qualitative risk assessment was conducted by an external expert

CRITERION	RATING	COMMENT
		agency. The command structures are described in the Plan, and periodic drills and training are conducted. External observers are invited to drills, including the local fire department and a nearby company.
2.7 Mergers and Acquisitions	Conformance	The Entity has established internal processes for Due Diligence, as per the internal Environmental and Social Impact Assessment (ESIA) protocol, including mergers and acquisitions. The Facility was recently acquired by Hindalco from Hydro.
2.8 Closure, Decommissioning and Divestment	Conformance	The Entity has established internal processes 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 is part of the Hindalco Group's sustainability performance reporting, which is publicly disclosed in the Integrated Annual Report 2021-22 and prepared in accordance with the Global Reporting Initiative (GRI) protocol: <a href="https://www.hindalco.com/integrated-annual-report/hindalco-integrated-annual-report-2021-22.pdf">https://www.hindalco.com/integrated-annual-report/hindalco-integrated-annual-report-2021-22.pdf</a>
3.2 Non-compliance and liabilities	Conformance	The Entity discloses information on significant fines, judgments, penalties and non-monetary sanctions for failure to comply with Applicable Law in the Hindalco Integrated Annual Report. There have been no significant fines, judgments, penalties and non-monetary sanctions: <a href="https://www.hindalco.com/integrated-annual-report/hindalco-integrated-annual-report-2021-22.pdf">https://www.hindalco.com/integrated-annual-report/hindalco-integrated-annual-report-2021-22.pdf</a>
3.3a Payments to governments (legal and contractual)	Conformance	The Entity only makes payments to governments for applicable taxes, such as Goods and Service Tax (GST) in India, import duty or income tax, on a legal or contractual basis.
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	The Entity has implemented measures to improve employee consultation and to facilitate the raising of any concerns via reporting to the Human Resources function. Grievances are recorded, analysed and necessary actions are undertaken. The grievance procedure is detailed during employee training. The Entity has a Whistleblower Policy:

CRITERION	RATING	COMMENT
		<a href="https://www.hindalco.com/upload/pdf/hindalco-whistle-blower-policy-19.pdf">https://www.hindalco.com/upload/pdf/hindalco-whistle-blower-policy-19.pdf</a>
PRINCIPLE 4 MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	The Entity has evaluated life cycle impacts of its major Product. A Life Cycle Assessment (LCA) study was conducted using a cradle-to-gate methodology as per ISO 14040 and ISO 14044.
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	The LCA study was conducted using cradle-to-gate methodology, as per ISO 14040 and ISO 14044.
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	The LCA related disclosures are included in the Hindalco Integrated Annual Report 2021-22, page 50: <a href="https://www.hindalco.com/integrated-annual-report/hindalco-integrated-annual-report-2021-22.pdf">https://www.hindalco.com/integrated-annual-report/hindalco-integrated-annual-report-2021-22.pdf</a>
4.2 Product design	Conformance	The Entity does not have specific product design responsibility. However, it has explored process and tooling design improvements for productivity and resource efficiency.
4.3a Aluminium Process Scrap (targets)	Conformance	The internal Aluminium Process Scrap generated during extrusion and/or product quality rejection is 100% collected, segregated as per alloy/grade, and sent to a smelter within the Hindalco group.
4.3b Aluminium Process Scrap (alloy separation)	Conformance	Aluminium Process Scrap is collected, segregated as per alloy/grade and stored in a designated area.
4.4a Collection and recycling of products at end-of-life (strategy)	Conformance	The Entity supports a corporate level strategy, which includes targets and engagement with various Stakeholders to increase the collection and recycling rates. Refer to the Integrated Annual Report, page 60: <a href="https://www.hindalco.com/integrated-annual-report/index.html">https://www.hindalco.com/integrated-annual-report/index.html</a>
4.4b Collection and recycling of products at end-of-life (engagement)	Conformance	The Entity's engagement efforts with the local recycling ecosystem to increase recycling rates are in development. At a corporate level, efforts to increase the recycling rate are made at regional and national levels via policy advocacy engagement, receiving process scrap from customers and buy-back arrangements.
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	The Entity has monitored its monthly energy consumption data based on metering and calculated GHG emissions. The Entity is currently transitioning its reporting to Hindalco's corporate-wide Oracle-based GHG emissions data management and calculation

CRITERION	RATING	COMMENT
		<p>tool. The Entity uses the weighted average emission factors including renewables according to government guidelines:  <a href="https://cea.nic.in/wp-content/uploads/baseline/2023/01/Approved_report_emission_2021_22.pdf">https://cea.nic.in/wp-content/uploads/baseline/2023/01/Approved_report_emission_2021_22.pdf</a></p> <p>The plant was acquired by Hindalco Industries Ltd in early 2022 and as such related disclosure information is not available for reporting and will be reflected in the next cycle of Hindalco's sustainability reporting. However, the Group-wide disclosure on GHG reductions is included in the 2021-2022 Integrated Annual Report and is valid for the Entity i.e., reduction of specific energy and GHG reduction targets of 25% by 2025, refer to pages 20 and 102:  <a href="https://www.hindalco.com/integrated-annual-report/hindalco-integrated-annual-report-2021-22.pdf">https://www.hindalco.com/integrated-annual-report/hindalco-integrated-annual-report-2021-22.pdf</a></p>
5.2 GHG emissions reductions	Conformance	The Hindalco Group level 'Decarbonisation Roadmap' has been developed and as the Entity is a new acquisition within Hindalco, the according unit-level GHG Emissions Reduction Plan to 2025 is currently under development. However, energy reduction measures have been implemented by the Entity to reduce GHG emissions including works on an ageing furnace.
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 monitors its stack emissions as per the Integrated Consent to Operate (ICO), issued by the Andhra Pradesh State Pollution Control Board. Stack emissions, ambient air quality and noise are monitored by an external accredited testing laboratory. Air emission levels are communicated to Stakeholders and interested parties as per statutory requirements such as the external display board.
6.2 Discharges to Water	Conformance	The Entity conducts water monitoring as per the Integrated Consent to Operate (ICO), issued by the Andhra Pradesh Pollution Control Board and includes parameters of pH, suspended solids, Biological Oxygen Demand (BOD), oil and grease.



CRITERION	RATING	COMMENT
		The Entity implements the corporate level technical standard for water and wastewater management. There is no water discharge except the rainwater for which there are dedicated drains connected to external municipal drains. The existing practice is to evaporate wastewater through a solar pond before sending to the Central Effluent Treatment Plant (CETP) after primary treatment as required.
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	The Entity has implemented the Hindalco corporate procedure to conduct an assessment of the major risk areas of operations where Spills and Leakage may occur. The risk assessment has been undertaken and addresses Spills and Leakage across business activities which may contaminate air, water and/or soil.
6.3b Assessment and Management of Spills and Leakage (management)	Conformance	The Entity has developed a management plan and implemented control measures to contain and prevent Spills and Leakage in accordance with the risk assessment. There is an internal practice to collect the Spills performance data for periodic review.
6.4a Reporting of Spills (immediate disclosure)	Conformance	The Entity has established practices and a reporting system for the immediate reporting of Spills and Leakage. During the plant visit, no Spills or Leakage was found.
6.4b Reporting of Spills (regular reporting)	Conformance	The Entity reports annually on Spills and Leakages through the Environment Statement (Form V). There is an internal system 'Enablon' to report and track the closure of any incidents. The reporting of Spills and Leakages is also addressed in the Hindalco Integrated Annual Report: <a href="https://www.hindalco.com/integrated-annual-report/hindalco-integrated-annual-report-2021-22.pdf">https://www.hindalco.com/integrated-annual-report/hindalco-integrated-annual-report-2021-22.pdf</a>
6.5a Waste management and reporting (strategy)	Conformance	The Entity meets the legal requirements for waste management and reporting as per its Integrated Consent to Operate (ICO). The Entity has developed and implemented a procedure for the separation of Hazardous and Non-Hazardous Waste and focuses on waste minimisation at source in accordance with the Waste Mitigation Hierarchy.
6.5b Waste management and reporting (disclosure)	Conformance	The Entity reports on Waste management via the annual sustainability reporting function, the communications board near the Entity's main gate and statutory reporting to the relevant authorities. Further information is available in the Hindalco Integrated Annual Report, page 99: <a href="https://hindalco.com/upload/pdf/hindalco-integrated-annual-report-2021-22.pdf">https://hindalco.com/upload/pdf/hindalco-integrated-annual-report-2021-22.pdf</a>

CRITERION	RATING	COMMENT
6.6a Bauxite Residue (storage construction)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6b Bauxite Residue (integrity checks and controls)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6c Bauxite Residue (water discharge)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6d Bauxite Residue (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6e Bauxite Residue (state of the art technologies)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6f Bauxite Residue (remediation)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
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)	Conformance	Dross is generated from the remelt furnace, which is located within a designated area. Dross is recovered by the Entity and sent to an external authorised agency for treatment.
6.8b Dross (recycling)	Conformance	Dross is generated from the remelt furnace, which is located within a designated area. Dross is sent to an external authorised agency to maximise the recycling of treated Dross residues.
6.8c Dross (review of alternatives)	Conformance	The Entity works closely with an external authorised agency that handles Dross residues to explore alternative ways to prevent landfilling.
PRINCIPLE 7 WATER STEWARDSHIP		
7.1a Water assessment (mapping)	Conformance	The Entity has created a water balance diagram that is reviewed and updated monthly. The Entity's water is sourced from groundwater.

CRITERION	RATING	COMMENT
7.1b Water assessment (risk assessment)	Conformance	The Entity has conducted a water-related risk assessment and developed management plans as necessary for project approvals.
7.2a Water management (management plans)	Conformance	The Entity has implemented the Group level Water Stewardship Policy as well as a technical standard for water management. Water management plans have been developed, which also address training and awareness among employees, including recognition of World Water Day.
7.2b Water management (monitoring)	Minor Non-Conformance	The Entity undertakes daily water consumption monitoring using water flow meters, which is further consolidated in monthly reports. The statistical analysis addresses industrial, process and domestic consumption, performance improvements and decision making processes. The Specific Water Consumption (SWC) data are collected and analysed during monthly reviews. However, calibration records for the water flow meters were not available.
7.3 Disclosure of water usage and risks	Conformance	The Entity submits periodic compliance reports to Government authorities, such as the annual return (via Form V) to the AP State Pollution Control Board. The water related disclosures and reporting are completed using a corporate IT tool.
PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Conformance	The Entity has conducted a Biodiversity assessment using an external agency. The study area was divided into a 'core zone' (Kuppam Plant area) and 'buffer zone' (within a 10 kilometre radius) to determine relevant biodiversity.
8.2a Biodiversity management (biodiversity action plans)	Conformance	The Entity has developed and implemented a Biodiversity Action Plan based on the outcomes of the biodiversity assessment. Activities associated include developing a native species nursery and creating a green belt.
8.2b Biodiversity management (consultation and mitigation hierarchy)	Conformance	The Biodiversity Action Plan is discussed during the Entity-level sustainability meetings, 'townhall' meetings as well as with the nearby community via the Corporate Social Responsibility (CSR) program personnel.
8.2c Biodiversity management (reporting)	Conformance	Biodiversity related disclosures are provided through the Hindalco Integrated Annual Report, page 127: <a href="https://www.hindalco.com/upload/pdf/hindalco-integrated-annual-report-2021-22.pdf">https://www.hindalco.com/upload/pdf/hindalco-integrated-annual-report-2021-22.pdf</a>

CRITERION	RATING	COMMENT
8.3 Alien Species	Conformance	The Entity has conducted a risk assessment of the potential impacts from invasive and Alien Species as part of the Biodiversity risk assessment and has implemented mitigation measures accordingly. In practice, wooden pallets received with import consignments 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 a formal commitment to fulfil national and international Human Rights obligations and undertake the necessary Due Diligence: <a href="https://www.hindalco.com/upload/pdf/human-right-policy.pdf">https://www.hindalco.com/upload/pdf/human-right-policy.pdf</a>
9.1b Human Rights Due Diligence (process)	Conformance	The Entity has established a Human Rights Due Diligence and risk assessment process that is periodically reviewed and which addresses internal and external business activities including contract labour. Residual risk scores are calculated as means to check the effectiveness of mitigation measures.
9.1c Human Rights Due Diligence (remediation)	Conformance	The Entity has developed adequate remedial measures to handle violations of any Human Rights, for example, a complaints grievance mechanism, Whistleblower Policy and detailed guidelines in the Corporate Code of Conduct. <a href="https://www.hindalco.com/upload/pdf/hindalco-code-conduct.pdf">https://www.hindalco.com/upload/pdf/hindalco-code-conduct.pdf</a> and <a href="https://www.hindalco.com/upload/pdf/hindalco-whistle-blower-policy-19.pdf">https://www.hindalco.com/upload/pdf/hindalco-whistle-blower-policy-19.pdf</a>
9.2 Women’s Rights	Conformance	Human Rights including women’s rights are addressed in the corporate Human Rights Policy:

CRITERION	RATING	COMMENT
		<p><a href="https://www.hindalco.com/upload/pdf/human-right-policy.pdf">https://www.hindalco.com/upload/pdf/human-right-policy.pdf</a></p> <p>In addition to standard employee benefits in line with male Workers, specific benefits such as maternity leave, creche facilities and menstruation products are provided for women employees. The Entity reports annually in accordance with the Prevention of Sexual Harassment (POSH) Act and the Entity's POSH Committee meets monthly.</p> <p>Interviews with female Workers during the audit confirmed that women's rights are respected, and more women are being recruited in the push toward diversity and inclusion. Training on women's rights is provided via e-learning and in-person. Information on the Entity's POSH Policy and grievance reporting channel is provided on display boards.</p>
9.3 Indigenous Peoples	Not Applicable	This Criterion is not applicable, as there is no presence of Indigenous Peoples or their lands, territories and resources identified.
9.4 Free, Prior, and Informed Consent (FPIC)	Not Applicable	This Criterion is not applicable, as there is no presence of Indigenous Peoples and thus Free, Prior, and Informed Consent (FPIC) is not required.
9.5 Cultural and sacred heritage	Conformance	<p>There is no presence of sacred or cultural heritage sites and values within the Entity's Area of Influence. There are places of religious belief in the community (not adjacent to premises) such as temples without any involvement and interference by the Entity's activities. As a Group, Hindalco Industries/Aditya Birla Group (which the Entity is part of) has a formal policy on respecting and protecting cultural and heritage sites. Further information is available in the Integrated Annual Report, page 214, annexure VI:</p> <p><a href="https://www.hindalco.com/integrated-annual-report/hindalco-integrated-annual-report-2021-22.pdf">https://www.hindalco.com/integrated-annual-report/hindalco-integrated-annual-report-2021-22.pdf</a></p>
9.6a Resettlements (avoid or minimise)	Conformance	There are no resettlements being considered or have taken place during the period since the Entity joined ASI. However, the Entity has developed related guidelines on resettlement.
9.6b Resettlements (where unavoidable)	Conformance	There are no resettlements being considered or have taken place during the period since the Entity joined ASI. However, the Entity has developed related guidelines on resettlement.
9.7a Local Communities (rights and interests)	Conformance	There is an established integrated Corporate Social Responsibility (CSR) approach to serve Local Communities. The CSR projects are designed to meet

CRITERION	RATING	COMMENT
		Stakeholders' needs as well as respect the legal and customary rights and interests of Local Communities.
9.7b Local Communities (impacts)	Conformance	There are no communities/residences immediately surrounding the Entity's boundary. During interaction and interviews with community members and the Kuppam Warriors - Lions Club International, it was confirmed that there have been no negative impacts during the past years from the Entity's business activities. The Entity engages with organisations including the Kuppam Warriors - Lions Club International to contribute to social projects.
9.7c Local Communities (livelihoods)	Conformance	The Entity has created a positive impact on the livelihood of Local Communities with employment opportunities. This was highlighted during consultation with community members and confirmed during Worker interviews.
9.8 Conflict-Affected and High-Risk Areas	Conformance	The Entity has a formal commitment to avoid contributing to armed conflict or Human Rights abuses in Conflict-Affected and High-Risk Areas (CAHRAs). The Entity does not have any business relationships with other entities within CAHRAs. The Entity has implemented a Human Rights Policy and Supplier Code of Conduct: <a href="https://www.hindalco.com/upload/pdf/human-right-policy.pdf">https://www.hindalco.com/upload/pdf/human-right-policy.pdf</a> and <a href="https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf">https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf</a>
9.9 Security practice	Minor Non-Conformance	The Entity has private security provided by an external agency according to a written agreement. The security guard's roles and responsibilities are documented and communicated. Oversight on the security agency's functioning is undertaken by an employee with allocated responsibility. The Entity has implemented the necessary measures to respect applicable Human Rights prevalent in the security sector, including excessive working hours, rest days and recruitment fees. However, there is no documented Human Rights risk assessment for the security services.
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	The Entity has committed to Freedom of Association in the Human Rights Policy. There is a works committee comprising of management and Workers and Contractors both male and female. There is no Trade Union at the Entity.

CRITERION	RATING	COMMENT
10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)	Conformance	The Entity has committed to the right of Workers to Collective Bargaining in the Human Rights Policy. There is a works committee comprising of management and Workers who collectively discuss matters related to workplace conditions, rights, grievances and welfare.
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Not Applicable	This Criterion is not applicable, as the Entity operates in India where Applicable Law does not restrict the right to Freedom of Association and Collective Bargaining.
10.2a Child Labour (minimum age)	Conformance	The exclusion of Child Labour is incorporated in the corporate level Human Rights Policy and includes a formal commitment to fulfil both national and international Human Rights obligations and undertake necessary Due Diligence including on Child Labour. The Entity's existing practices ensure a minimum age of 18 years to allow entry into the plant. Proof of age documentation is available in employment files. No suspected case of Child Labour was found during the audit.
10.2b Child Labour (hazardous)	Conformance	The Entity neither engages in nor supports Hazardous Child Labour in its business activities, as found during the plant visit, Worker interviews and review of hiring and job allocation records.
10.2c Child Labour (worst forms)	Conformance	The Entity neither uses nor supports the use of the Worst Forms of Child Labour and complies with related national and international law.
10.3a Forced Labour (human trafficking)	Conformance	The Entity has developed policies and procedures that state that it will neither engage in nor support the use of Forced Labour or Human Trafficking, either directly or through any employment or recruitment agencies. This was confirmed during a review of employment records and randomly selected Worker interviews.
10.3b Forced Labour (deposits, fees, advances)	Conformance	The Entity has developed policies and procedures that state that it will neither engage in nor support the use of Forced Labour. The Entity does not require 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 policies and procedures that state that it will neither engage in nor support the use of Forced Labour. The Entity does not require any Migrant Workers to lodge deposits or security payments at any time.

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10.3d Forced Labour (debt bondage)	Conformance	The Entity has developed policies and procedures that state that it will neither engage in nor support the use of Forced Labour. The Entity does not hold any Workers in Debt Bondage or force them to work in order to pay off debt.
10.3e Forced Labour (freedom of movement)	Conformance	The Entity has developed policies and procedures that state that it will neither engage in nor support the use of Forced Labour. The Entity does not unreasonably restrict the freedom of movement of Workers in the workplace. No restriction on Workers' movement was observed during the audit.
10.3f Forced Labour (retention of identity papers, permits, certificates)	Conformance	The Entity has developed policies and procedures that state that it will neither engage in nor support the use of Forced Labour. The Entity does not retain original copies of Workers' identity papers, work permits, travel documents or training certificates.
10.3g Forced Labour (freedom to terminate employment)	Conformance	The Entity has developed policies and procedures that state that it will neither engage in nor support the use of Forced Labour. The Entity does not deny Workers the freedom to terminate their employment at any time without penalty, given notice of reasonable length as stated in the employment agreement.
10.4 Non-Discrimination	Conformance	<p>The Entity has developed policies and conducted a Human Rights risk assessment that addresses non-Discrimination to ensure equal opportunities and to not engage in or support 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. This was confirmed during the audit via a review of training, promotion and wages information as well as Worker interviews.</p> <p>The Corporate Group is currently developing a diversity and inclusion program and has publicly made available its performance and targets, as described in the Integrated Annual Report, page 80: <a href="https://www.hindalco.com/upload/pdf/hindalco-integrated-annual-report-2021-22.pdf">https://www.hindalco.com/upload/pdf/hindalco-integrated-annual-report-2021-22.pdf</a></p> <p>The Hindalco manual on hiring practices provides guidelines to prevent discrimination.</p>
10.5 Communication and engagement	Conformance	The Entity has developed an engagement plan with its employees and other external Stakeholders to effectively communicate its policies and programs, which are displayed on notice boards and via committees. The annual plan includes events to



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		address topics such as stress management and 'townhall' meetings. Townhall meetings are conducted monthly and address topics such as hot spots, bright spots and business performance.
10.6 Disciplinary practices	Conformance	The Entity has a certified standing order as per its statutory requirements in which detailed statutory disciplinary practices (initially in the name of Indian Aluminium Company Limited, INDAL which was subsequently acquired in 2004) are displayed in work areas for employees.
10.7a Remuneration (living wage)	Conformance	The living wage calculation has been conducted, which considers a socio-economic analysis (via randomly selected surveys of the workforce to collect primary data on family size and household costs associated with expenses such as food, transportation and accommodation). Workers' wages are higher than the calculated living wage.
10.7b Remuneration (method of payment)	Conformance	Monthly salaries are paid through bank transfer. Overtime payments are made at a premium rate (200% for weekdays). Payslips are both emailed and provided in print to each employee and includes full details.
10.8 Working Time	Conformance	Working hours are recorded, including for Contractors and security personnel, through biometric machines. The working hours are set as per national laws. Public and national holidays are as per legal requirements plus sick leave, casual leave and privileged leave as per rules. The Entity is operational 24 hours a day, seven days a week and as such, employees working on public holidays are entitled to a premium payment as per legal norms. The Overtime analysis is undertaken monthly. The Entity complies with applicable national laws relating to Working Time.
PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Policy (policy)	Conformance	The Entity has documented its Occupational Health and Safety (OH&S) Policy, which is disseminated to the workforce via displays and training, and is available at: <a href="https://www.hindalco.com/upload/pdf/safety-and-occupational-health-policy.pdf">https://www.hindalco.com/upload/pdf/safety-and-occupational-health-policy.pdf</a>
11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Conformance	The Entity has documented its OH&S Policy, which includes reference to its applicability to the workforce and Visitors. Periodic safety training is provided on the OH&S Policy. All Visitors undergo a mandatory safety briefing which addresses the Policy and the safety precautions to be followed as a Visitor.

CRITERION	RATING	COMMENT
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	The Entity has documented within its OH&S Policy 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 has documented within its OH&S Policy a commitment to respect the Workers' rights to understand the hazards and safe practices for their work, and the authority to refuse or stop unsafe work. Worker interviews confirmed their understanding of the safety training provided.
11.2 OH&S Management System	Conformance	The Entity's Management System is certified to ISO 45001. The Entity has developed an Integrated Management System (IMS) manual addressing ISO 45001:2018 requirements, supported by procedures and work instructions. All relevant IMS documents are available and have access rights for users.
11.3 Employee engagement on health and safety	Conformance	The Entity has established a Safety Committee comprising of management and Workers from various departments. The Entity has also developed a safety training plan for employees on various health and safety issues.
11.4 OH&S performance	Conformance	The Entity has established Key Performance Indicators (KPIs) including leading and lagging indicators which are reviewed at unit level monthly, and at corporate level.

#### **Document Control and Version History**

Revision	Date	Notes
0	21 July 2023	Initial Certification Audit – Full Certification