

ASI CERTIFICATION CHAIN OF CUSTODY STANDARD



PRESENTED TO

HINDALCO INDUSTRIES LIMITED- KUPPAM WORKS

CERTIFICATE
NUMBER

318

ASI
STANDARD

CHAIN OF CUSTODY
(V1 2017)

CERTIFICATION
LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITOR

CETIZION
VERIFICA

DATE OF ISSUE

29 AUGUST 2023

DATE OF EXPIRY

28 AUGUST 2026

CERTIFIED SINCE

29 AUGUST 2023

AUTHORISED BY

A handwritten signature in white ink on a dark grey background. The signature is stylized and appears to be 'J. H.' followed by a long horizontal line.

Aluminium Stewardship Initiative Ltd
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*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

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

SUMMARY AUDIT REPORT

CHAIN OF CUSTODY 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">• Post-Casthouse
ASI STANDARD	<ul style="list-style-type: none">• Chain of Custody Standard V1
AUDIT TYPE	<ul style="list-style-type: none">• Initial Certification Audit
AUDIT FIRM	CETIZION Verifica
AUDIT DATE	<ul style="list-style-type: none">• 5 – 6 May 2023
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">• 3 August 2023
AUDIT SCOPE	<p>The audit scope covered the activities of manufacturing Aluminium extruded profiles at the Kuppam Works facility, India.</p> <p>The supply chain activities included in the audit scope:</p> <ul style="list-style-type: none">• Post-Casthouse <p>All relevant criteria in the ASI Chain of Custody Standard were included in the audit scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none">• Certification
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><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.<input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.<input checked="" type="checkbox"/> 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.<input checked="" type="checkbox"/> The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.

CERTIFICATION PERIOD 29 August 2023 – 28 August 2026

NEXT AUDIT TYPE Surveillance Audit

NEXT AUDIT DUE DATE 29 August 2024

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SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
1 MANAGEMENT SYSTEM AND RESPONSIBILITIES		
1.1 ASI membership	Conformance	The Entity is an ASI Member of the Production and Transformation.
1.2 Management system	Conformance	The Entity has established and implemented a documented integrated Management System for the following standards ISO 9001:2015, ISO 14001:2015, ISO 45001:2018 and Standard Operating Procedure (SOP) for Chain of Custody which defines the Management System to achieve conformance with the ASI Chain of Custody Standard.
1.3 Management system reviews	Conformance	The Entity's Management System documentation is periodically reviewed and has conducted a management review on ASI Chain of Custody.
1.4 Management representative	Conformance	The Entity's senior management has designated a Management Representative who is further assisted by an ASI Governance team which has representatives from sourcing, Human Resources, Logistics, Production Planning and Warehouse.
1.5 Training	Conformance	The Entity ASI documents such as SOPs are communicated to responsible persons or process owners. In addition, training has been provided.
1.6 Record keeping	Conformance	The Entity has defined the record retention time as five years.
1.7a Reporting to ASI (Inputs and Outputs)	Conformance	The ASI reporting requirements have been defined in the SOP for Chain of Custody.
1.7b Reporting to ASI (Input Percentage)	Conformance	The ASI reporting requirements have been defined in SOP for Chain of Custody which includes the calculation for Input Percentage/s for the calendar year.
1.7c Reporting to ASI (Positive Balance)	Conformance	The ASI reporting requirements have been defined in SOP for Chain of Custody which includes the Positive Balance conditions.
1.7d Reporting to ASI (Internal Overdraw)	Conformance	The ASI reporting requirements have been defined in SOP for Chain of Custody which includes the overview of conditions limiting up to 20% of total Input Quantity.
1.7e Reporting to ASI (Eligible Scrap)	Conformance	The ASI reporting requirements have been defined in SOP for Chain of Custody which includes Eligible Scrap.
1.7f Reporting to ASI (ASI Credits from Casthouses)	Not Applicable	This Criterion is not applicable as the Entity does not engage in the Market Credit System.

CRITERION	RATING	COMMENT
1.7g Reporting to ASI (ASI Credits purchased)	Not Applicable	This Criterion is not applicable as the Entity does not engage in the Market Credit System.
2 OUTSOURCING CONTRACTORS		
2.1 Outsourcing Contractors in CoC Certification Scope	Not Applicable	This Criterion is not applicable as no Outsourcing Contractors take Chain of Custody material for further processing, treatment, or manufacturing.
2.2a Control of CoC Material	Not Applicable	This Criterion is not applicable as no Outsourcing Contractors take Chain of Custody material for further processing, treatment, or manufacturing.
2.2b No further outsourcing	Not Applicable	This Criterion is not applicable as no Outsourcing Contractors take Chain of Custody material for further processing, treatment, or manufacturing.
2.2c Risk assessment	Not Applicable	This Criterion is not applicable as no Outsourcing Contractors take Chain of Custody material for further processing, treatment, or manufacturing.
2.3 Output Quantity	Not Applicable	This Criterion is not applicable as no Outsourcing Contractors take Chain of Custody material for further processing, treatment, or manufacturing.
2.4 Verification and record-keeping	Not Applicable	This Criterion is not applicable as no Outsourcing Contractors take Chain of Custody material for further processing, treatment, or manufacturing.
2.5 Error management	Not Applicable	This Criterion is not applicable as no Outsourcing Contractors take Chain of Custody material for further processing, treatment, or manufacturing.
3 PRIMARY ALUMINIUM: CRITERIA FOR ASI BAUXITE, ASI ALUMINA AND ASI LIQUID METAL		
3.1a CoC Certification Scope – Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.1b ASI Performance Standard – Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.2a CoC Certification Scope – Alumina Refining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.2b ASI Performance Standard – Alumina Refining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.3a CoC Certification Scope – Aluminium Smelting	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.3b ASI Performance Standard – Aluminium Smelting	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
4 RECYCLED ALUMINIUM: CRITERIA FOR ELIGIBLE SCRAP AND ASI LIQUID METAL		
4.1a CoC Certification Scope – Aluminium Re-Melting/Refining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.1b ASI Performance Standard – Aluminium Re-Melting/Refining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.2a Pre-Consumer Scrap and Dross	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.2b Post-Consumer Scrap	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3a Supplier records	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3b Cash payments	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5 CASTHOUSES: CRITERIA FOR ASI ALUMINIUM		
5.1a CoC Certification Scope – Casthouses	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.1b ASI Performance Standard – Casthouses	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2 Casthouse Products	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6 POST-CASTHOUSE: CRITERIA FOR ASI ALUMINIUM		
6.1a CoC Certification Scope – Post-Casthouse	Conformance	The Entity has metal suppliers who are committed to achieving ASI Performance and Chain of Custody Standard Certification. Some suppliers already hold a valid ASI Performance Standard Certificate, whilst the Entity's remaining suppliers propose to be certified by mid-2024. The Entity has recently completed a Certification Audit for the ASI Performance Standard.
6.1b ASI Performance Standard – Post-Casthouse	Conformance	The Entity holds a valid Performance Standard certificate (expiry July 2026).
6.1c Sourcing ASI Aluminium	Conformance	The ASI metal material code in ERP/SAP is under development in line with the Entity's traceability system. The Entity has developed a SOP for the handling of ASI Aluminium in terms of responsibility and process steps.
7 DUE DILIGENCE FOR NON-COC INPUTS AND RECYCLABLE SCRAP MATERIAL		
7.1a Responsible sourcing policy (anti-corruption)	Conformance	The Entity has developed a Supplier Code of Conduct (version May 2022) which applies to all metal suppliers and covers the requirements related to Anti-

CRITERION	RATING	COMMENT
		Corruption. The Code is available at: https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf
7.1b Responsible sourcing policy (responsible sourcing)	Conformance	The Entity has developed a Supplier Code of Conduct which applies to all metal suppliers and covers the requirements related to responsible sourcing practices. The Code is available at: https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf
7.1c Responsible sourcing policy (human rights due diligence)	Conformance	The Entity has developed a Supplier Code of Conduct which applies to all metal suppliers and covers the requirements related to Human Rights Due Diligence. The Code is available at: https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf
7.1d Responsible sourcing policy (conflict affected and high risk areas)	Conformance	The Entity has developed a Supplier Code of Conduct (https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf) which applies to all metal suppliers and a Human Rights Policy (https://www.hindalco.com/upload/pdf/human-right-policy.pdf) applicable for supply chains, covering requirements related to Conflict-Affected and High-Risk Areas.
7.2 Risk assessment	Conformance	The Entity has conducted a supplier risk assessment and has identified required mitigation measures following their Supply Chain Management Standard.
7.3 Complaints mechanism	Conformance	The Entity has implemented a documented procedure to manage complaints from Stakeholders such as suppliers. In addition, the Entity has established multiple communication channels such as hotline numbers in the Supplier Code of Conduct and Whistleblower Policy: https://www.hindalco.com/upload/pdf/hindalco-whistle-blower-policy-19.pdf There has been no complaint received since the Entity has been an ASI Member.
8 MASS BALANCE SYSTEM: COC MATERIAL AND ASI ALUMINIUM		
8.1 Material Accounting System	Conformance	The Entity has established a SOP for the material accounting system. The Entity uses an Enterprise Resource Planning (ERP)/SAP system for inventory management and has defined an ASI material tracking system.
8.2a Post-Consumer Scrap	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
8.2b Pre-Consumer Scrap (total)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.2c Pre-Consumer Scrap (Eligible Scrap)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.3 Material Accounting Period	Conformance	The Entity has defined the Material Accounting Period as from January to December (12 months).
8.4 Input Percentage	Conformance	The Entity has defined in the SOP the formula to calculate Input Quantity (%) = (Total tonnage of ASI Certified metal ÷ total tonnage of Aluminium received) x 100.
8.5 Input Percentage (Aluminium Re-Melting and Refining)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.6 Output Quantity determination	Conformance	The Entity has defined in the SOP to use Input Percentage to determine the Output Quantity of Chain of Custody metal by mass in a specific Material Accounting Period.
8.7 Output Quantity designation	Conformance	The Entity has defined in the SOP that the Output Quantity of CoC Material, which may be a subset of total production and be designated as 100% Chain of Custody Material.
8.8 Output Quantity – Pre-Consumer Scrap	Conformance	The Entity has defined in the SOP that Pre-Consumer Scrap from its processing and designate the relevant proportion as Eligible Scrap, following Input Percentage for the given Material Accounting Period to determine the Output Quantity of Eligible Scrap.
8.9 Outputs not exceed inputs	Conformance	The Entity has defined in the SOP that the total Output of CoC Material and/or Eligible Scrap does not proportionally exceed the Input Percentage as applied to the total Input of Chain of Custody Material and/or Eligible Scrap over the Material Accounting Period.
8.10a Internal Overdraws (not exceed 20%)	Conformance	The Entity has defined in the SOP that the Internal Overdraw limit is 20%.
8.10b Internal Overdraws (not exceed affected amount)	Conformance	The Entity has defined in the SOP that the Internal Overdraw does not exceed the amount of Chain of Custody Material affected by the Force Majeure situation.
8.10c Internal Overdraws (period to make up)	Conformance	The Entity has defined in the SOP that the Internal Overdraw is required to be made up within the subsequent Material Accounting Period.
8.11a Positive Balance (carry over)	Conformance	The Entity has defined within the inventory Management System to identify any Positive Balance

CRITERION	RATING	COMMENT
		to carry over to subsequent Material Accounting System.
8.11b Positive Balance (expiry)	Conformance	The Entity has defined in the SOP the requirements that any Positive Balance carried over to the subsequent Material Accounting Period will expire automatically at the end of the period if not drawn.
9 ISSUING COC DOCUMENTS		
9.1 Shipments and transfers	Conformance	The Entity has established practices for shipments. Each shipment document contains information such as a tax invoice and certificate of analysis. The Entity's Chain of Custody SOP includes requirements related to issuing ASI Chain of Custody Material documents.
9.2a Date of issue	Conformance	The Entity has developed an ASI CoC Document containing all mandatory information including the date of issue of the CoC Document.
9.2b Reference number	Conformance	The Entity has developed an ASI CoC Document containing all mandatory information including the reference number linked with Material Accounting System.
9.2c Issuing Entity	Conformance	The Entity has developed an ASI CoC Document containing all mandatory information including the identity, address and Chain of Custody Certification number of the Entity issuing the CoC Document.
9.2d Receiving customer	Conformance	The Entity has developed an ASI CoC Document containing all mandatory information including the identity, address and customer receiving the Chain of Custody Material, and if it is another Chain of Custody Certified Entity, their Chain of Custody Certification number.
9.2e Responsible employee	Conformance	The Entity has developed an ASI CoC Document containing all mandatory information including the responsible person to verify information in the CoC Document.
9.2f Conformance statement	Conformance	The Entity has developed an ASI CoC Document containing all mandatory information including the statement confirming that "The information provided in the CoC Document is in conformance with the ASI Chain of Custody Standard".
9.2g Type of CoC Material	Conformance	The Entity has developed an ASI CoC Document containing all mandatory information including the type of Chain of Custody Material within the shipment.
9.2h Mass of CoC Material	Conformance	The Entity has developed an ASI CoC Document containing all mandatory information and includes the

CRITERION	RATING	COMMENT
		mass of Chain of Custody Material within the shipment.
9.2i Mass of total material	Conformance	The Entity has developed an ASI CoC Document containing all mandatory information including the mass of total material within the shipment.
9.3a Sustainability Data (optional)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.3b Sustainability Data (passing on)	Conformance	The Entity has developed an ASI CoC Document containing all mandatory information including the Sustainability Data in the CoC Document.
9.3c Post-Casthouse ASI Certification status	Conformance	The Entity has developed an ASI CoC Document containing all mandatory information and includes the Entity's Post-Casthouse ASI Performance Standard Certification Status.
9.4 Supplementary Information (optional)	Not Applicable	This Criterion is not applicable as the Entity will not include Supplementary Information in CoC Documents.
9.5 Response to verification requests	Conformance	The Entity has developed a Chain of Custody SOP which defined the requirements to respond to reasonable requests from Stakeholders for verification of information in CoC Documents issued.
9.6 Error management	Conformance	The Entity has developed a Chain of Custody SOP which defines the required steps for a root cause analysis, correction, and corrective and preventive actions for errors.
10 RECEIVING COC DOCUMENTS		
10.1 Verify required information included	Conformance	The Entity has developed a Chain of Custody SOP which defines the responsibilities to conduct a 'completeness check' for received shipments and CoC Documents.
10.2 Verify consistency with shipments	Conformance	The Entity has developed a Chain of Custody SOP which defines the responsibilities to conduct a 'consistency check' on received shipments and CoC Documents.
10.3 Verify supplier CoC Certification status	Conformance	The Entity has developed a Chain of Custody SOP which defined the responsibilities to verify the validity of ASI Chain of Custody Certification included on received shipments and CoC Document.
10.4 Error management	Conformance	The Entity has developed a Chain of Custody SOP which defined the required steps such as root cause analysis, correction, corrective and preventive action for errors.

CRITERION	RATING	COMMENT
11 MARKET CREDITS SYSTEM: ASI CREDITS		
11.1a Material Accounting System – allocation	Not Applicable	This Criterion is not applicable as the Entity does not engage in the Market Credit System.
11.1b Link to Casthouse Products	Not Applicable	This Criterion is not applicable as the Entity does not engage in the Market Credit System.
11.1c No double counting	Not Applicable	This Criterion is not applicable as the Entity does not engage in the Market Credit System.
11.1d No Positive Balance for ASI Credits	Not Applicable	This Criterion is not applicable as the Entity does not engage in the Market Credit System.
11.2a Date of issue	Not Applicable	This Criterion is not applicable as the Entity does not engage in the Market Credit System.
11.2b Reference number	Not Applicable	This Criterion is not applicable as the Entity does not engage in the Market Credit System.
11.2c Issuing Entity	Not Applicable	This Criterion is not applicable as the Entity does not engage in the Market Credit System.
11.2d Receiving Entity	Not Applicable	This Criterion is not applicable as the Entity does not engage in the Market Credit System.
11.2e Conformance statement	Not Applicable	This Criterion is not applicable as the Entity does not engage in the Market Credit System.
11.2f ASI Credits statement	Not Applicable	This Criterion is not applicable as the Entity does not engage in the Market Credit System.
11.2g Quantity	Not Applicable	This Criterion is not applicable as the Entity does not engage in the Market Credit System.
11.3a CoC Certification Scope – purchasing ASI Credits	Not Applicable	This Criterion is not applicable as the Entity does not engage in the Market Credit System.
11.3b Material Accounting System – purchasing	Not Applicable	This Criterion is not applicable as the Entity does not engage in the Market Credit System.
11.3c Expiry	Not Applicable	This Criterion is not applicable as the Entity does not engage in the Market Credit System.
11.3d No re-trading	Not Applicable	This Criterion is not applicable as the Entity does not engage in the Market Credit System.
11.3e No allocation to physical products	Not Applicable	This Criterion is not applicable as the Entity does not engage in the Market Credit System.
11.3f Verify supplier CoC Certification status	Not Applicable	This Criterion is not applicable as the Entity does not engage in the Market Credit System.
11.3g Five years maximum for ASI Credits purchasing	Not Applicable	This Criterion is not applicable as the Entity does not engage in the Market Credit System.

CRITERION	RATING	COMMENT
12 CLAIMS AND COMMUNICATIONS		
12.1a ASI Claims Guide	Conformance	The Entity has developed an SOP in reference to the ASI Claims Guide and has provided training to relevant personnel.
12.1b Verifiable evidence	Conformance	The Entity does not make any claims and/or representations about Chain of Custody Material outside of Chain of Custody Documents or about ASI Credits outside of ASI Credits Certificates. The Entity does not have any intention to make Chain of Custody claims in future as confirmed by management.
12.1c Employee training	Conformance	The Entity has provided training to relevant employees to ensure they understand ASI claims and representation in line with ASI Chain of Custody requirements.

Document Control and Version History

Revision	Date	Notes
0	29 August 2023	Initial Certification Audit – Full Certification