

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

Hindalco Industries Limited, Mouda Unit

CERTIFICATE NUMBER
182

ASI STANDARD
PERFORMANCE
STANDARD
(V3 2022)

CERTIFICATION LEVEL
FULL
CERTIFICATION

ASI ACCREDITED
AUDITING FIRM
CETIZION VERIFICA

DATE OF ISSUE
18 MARCH 2024

DATE OF EXPIRY
17 MARCH 2027

CERTIFIED SINCE
8 FEBRUARY 2022

AUTHORISED BY

A handwritten signature in black ink, appearing to be 'Jha', with a long horizontal line extending to the right.

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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 and supply of unalloyed and alloyed Aluminium plates, coils, sheets, foil and fin products up to a minimum of 6-micron thickness at Hindalco Industries Limited, Mouda Unit, India.

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Hindalco Industries Ltd., Mouda Unit
ENTITY NAME	Hindalco Industries Limited, Mouda Unit
CERTIFICATION SCOPE	Manufacturing and supply of unalloyed and alloyed Aluminium plates, coils, sheets, foil and fin products up to a minimum of 6-micron thickness at Hindalco Industries Limited, Mouda Unit, India.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">• Casthouses• Material Conversion• Other manufacturing or sale of products containing Aluminium
ASI STANDARD	<ul style="list-style-type: none">• Performance Standard V3
AUDIT TYPE	<ul style="list-style-type: none">• Initial Certification Audit (27 – 30 December 2021)• Re-Certification and Scope Change Audit (7 – 8 December 2023)
AUDIT FIRM	CETIZION Verifica
AUDIT DATE	<ul style="list-style-type: none">• 27 – 30 December 2021 (Initial Certification Audit)• 7 – 8 December 2023 (Re-Certification and Scope Change Audit)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">• 24 January 2022 (Initial Certification Audit)• 16 February 2024 (Re-Certification and Scope Change Audit)
AUDIT SCOPE	<p><u>27 – 30 December 2021 (Initial Certification Audit)</u></p> <p>The audit scope includes the manufacturing and supply of unalloyed and alloyed Aluminium plates, coils, sheets, foil and laminated products at the Mouda Unit facility in India.</p> <p>The Supply Chain Activities included in the audit scope:</p> <ul style="list-style-type: none">• Casthouses• Material Conversion (Production and Transformation)• Other manufacturing or sale of products containing Aluminium <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p> <p><u>Re-Certification and Scope Change Audit (7 – 8 December 2023)</u></p> <p>The audit scope includes the manufacturing and supply of unalloyed and alloyed Aluminium plates, coils, sheets, foil and fin products to 6-micron thickness at the Mouda Unit in India.</p> <p>Supply chain activities included in the audit scope:</p> <ul style="list-style-type: none">• Casthouses• Material Conversion• Other manufacturing or sale of products containing Aluminium

All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.

AUDIT OUTCOME

- 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.
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CERTIFICATION PERIOD

18 March 2024 - 17 March 2027

NEXT AUDIT TYPE

Surveillance Audit

NEXT AUDIT DATE

18 March 2025

CERTIFICATE NUMBER

182



If you have an inquiry or complaint about this Certification, go to the third-party EthicsPoint portal at: <https://aluminium-stewardship.ethicspoint.com/>

EthicsPoint is a comprehensive and confidential reporting tool that enables complaints to be securely raised, managed and responded to. This enables anonymity to be maintained where desired by complainants, or as relevant to whistleblowing situations.

Information is available in five languages – English, French, Chinese, German and Portuguese (Brazil). Translation services provided by EthicsPoint enable complaints and correspondence to be managed in multiple languages.

ENTITY OVERVIEW

The Hindalo Industries Limited Mouda Plant (the 'Entity') is the Aluminum foil plant of Hindalco, the flagship company of the Fortune 500 Aditya Birla group and a prominent company in premium metals with a consolidated turnover of USD 26 billion. Primarily producing bare foil for pharmaceutical, food and other industrial applications. The plant is located in the central part of India, 40 km away from Nagpur on the Kolkata national highway. The plant area covers 248 acres, out of which 27 acres are built up, a 7 MW solar plant is spread over 35 acres, water conservation ponds are on 14 acres, and 35% area is under green cover.

The Entity's product range includes bare foil, pharmaceutical foil, and consumer products such as semi-rigid containers and house foil. Freshwrapp is a well-known brand. The Mouda plant is the first foil plant in India with Aluminium Stewardship Initiative (ASI) Certification, and it became the first plant in India to obtain BIS Certification for IS 16011:2012 and the second for IS 15392:2003 certification. Aluminium foil produced in the plant meets the requirement with EN 602:2004 standard for safe contact with food. The unit is certified with ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, and BRCGS-Packaging issue 6.

The Entity has foil mill assets transferred from Novelis, Bridgnorth, UK. The foil mills, of Achenbach, Germany, and SMS, Germany, are equipped with the latest thickness and flatness control systems and are capable of rolling foils from 6 to 50 microns thickness. The equipment is designed for maximum productivity with 6kg per mm coil density, 1600mm product width, and foil rolling speeds of 1200-1500 meters per minute.

The Mouda plant has a strong presence in corporate social responsibility in accordance with the group's guidelines. The plant has taken initiatives in the areas of education, health, and women empowerment. The Entity is also committed to contributing to the social and economic development of the surrounding communities by providing employment opportunities. To achieve this, it has partnered with government bodies, district authorities, Taluka, and village Panchayats.

MATURITY RATINGS

A rating of maturity (low, medium or high) determined by the Auditor that provides a general assessment in terms of systems, Residual Risk and performance assigned to a Sustainability Component.

Maturity ratings are not a direct assessment of conformance to the Standard.

	GOVERNANCE	ENVIRONMENT	SOCIAL	COMBINED RATING
SYSTEMS	Medium	Medium	Low	Medium
RISKS	Medium	Medium	Low	Medium
PERFORMANCE	Medium	Medium	Low	Medium
OVERALL	MEDIUM			

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity's corporate and Plant legal Compliance is identified and monitored through a Compliance Manager Tool, which is further aligned at a functional level. The digital display board presents major Health, Safety and Environment legal conformance.
1.2 Anti-Corruption	Conformance	The Entity has developed a Business Value Committee that is responsible and accountable for Policies on Anti-Corruption. The Committee works against Corruption in all its forms, including Extortion and Bribery, consistent with Applicable Law and prevailing international standards. Employees undertake training on Anti-Corruption as part of the induction training program, together with refresher training.
1.3a-e Code of Conduct	Conformance	The Entity has updated its Corporate Principle and Code of Conduct in August 2022, which is available at: https://www.hindalco.com/upload/pdf/hindalco-code-conduct.pdf Training on the Code of Conduct is incorporated into the induction training program, as well as refresher training for existing employees.
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity has established a Policy on environment, governance and social responsibility which is publicly available at: http://www.hindalco.com/upload/pdf/Hindalco-CSR-Policy.pdf http://www.hindalco.com/upload/pdf/hindalco-sustainability-policy.pdf The Entity has established a unit-level steering committee, consisting of the functional heads from different departments, including production, engineering and human resources. Management Representatives' reviews regularly environmental, social and governance Policies and update these as required. Communication and training for internal employees on Policies are available.
2.2a-c Leadership	Conformance	The Entity demonstrates a commitment from senior management, which is reflected through the signing of Policies, which are approved by the Chairperson. The Entity-level representative is the Management Representative and has 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 certified to ISO 14001:2015 and ISO 45001:2018.
2.3b Environmental and Social Management Systems - Social	Conformance	The Entity has established social Policies according to the SA 8000 Social Management Standard, including management practices and work instructions, such as Policies on working hours and wages.
2.4a-e Responsible Sourcing	Conformance	The Entity has developed a Supplier Code of Conduct that addresses responsible sourcing requirements including Conflict-Affected and

CRITERION	RATING	COMMENT
		<p>High-Risk Areas (CAHRAs), available at: https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf</p> <p>The Supplier Code of Conduct is communicated and acknowledged by all the suppliers of goods and services in accordance with procurement guidelines. The Entity conducts supplier audits to verify conformance with the Supplier Code of Conduct following a risk-based approach and reviews the audit results of its converters.</p>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity, as no New Projects or Major Changes to existing Facilities.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity, as no New Projects or Major Changes to existing Facilities.
2.7a-f Emergency Response Plan	Conformance	The Entity has consolidated emergency response plans covering all safety and environmental emergencies. The on-site emergency plan includes prevention and containment of the propane gas leakage and its communication workflow. The periodic review and implementation were checked and found satisfactory such as training emergency response team members and conducting mock drills. The emergency response plans are available to Stakeholders upon request.
2.8a-d Suspended Operations	Conformance	The Entity has developed a Business Continuity Plan to address situations where it may have to suspend or significantly alter operations due to factors outside its control, which takes into account material adverse environmental, social, and governance impacts. There has been no situation of suspending Business operations since the previous ASI Audit.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has established internal processes to manage mergers and acquisitions as part of Due Diligence, according to the internal Environmental and Social Impact Assessment (ESIA) protocol. The Corporate Executive Committee is responsible for managing this process and there have been no mergers and acquisitions in the past three years.
2.10a-b 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. The Corporate Executive Committee is responsible for managing this process and there has been no closure, decommissioning or divestment activity in the past three years.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	<p>The Entity discloses its sustainability performance through a group-wide corporate Integrated Annual Report. The Entity reports on certain aspects at a unit level such as Greenhouse Gas emissions (GHG), and reporting is assured by a Third Party:</p> <p>https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf</p>

CRITERION	RATING	COMMENT
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 have been no fines received and is disclosed in the Integrated Sustainability Report, page 282: https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf
3.3a-c Payments to Governments	Conformance	The Entity makes payments to governments for applicable taxes, such as Goods and Service Tax (GST), import duty or income tax, on a legal and contractual basis. This information is disclosed in the Integrated Sustainability Report at the Group-level with inputs from individual units, page 56: https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	<p>The Entity has established and implemented stakeholder engagement and grievance-handling procedures at the corporate and plant levels. During Worker and community interviews, the communication channels were verified, and the effectiveness of procedures was found satisfactory. The Entity has disclosed its complaint resolution mechanism in the Integrated Sustainability Report, page 93 https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf</p> <p>There have been no Stakeholder complaints received since the previous ASI Audit.</p>
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Life Cycle Assessment (LCA) study was conducted using the cradle-to-gate methodology according to ISO 14040 and ISO 14044 standards.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The LCA study was conducted using cradle-to-gate methodology according to ISO 14040 and ISO 14044 standards. The LCA relevant outcomes have been publicly disclosed in the integrated Sustainability Report, page 113: https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf
4.2 Product Design	Conformance	The Entity's Product and process design considers sustainability parameters addressing environment, health and safety and regulatory Compliance and is defined in the Product technical data sheet.
4.3a-b Aluminium Process Scrap	Conformance	The Entity minimises the generation of Aluminium Process Scrap within its operations and, where generated, 100% of process Scrap is collected and bailed, compressed in cube form, for use in the in-house melting furnace. The Entity segregates different grades of process Scrap for recycling and re-melting.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	<p>A corporate-level strategy has been developed that includes targets to facilitate an increase in collection and recycling rates. The Entity has implemented relevant components of the recycling strategy at the Entity level, and 100% of process Scrap is collected and recycled.</p> <p>The Entity's corporate-level recycling strategy and performance-related disclosures are included in the integrated Sustainability Report,</p>

CRITERION	RATING	COMMENT
		page 27: https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf
4.4d Collection and Recycling of Products at End of Life	Conformance	<p>There is no collection of end-of-life Products at the unit level, however, there is a corporate-level initiative to increase the collection of end-of-life Products and increase recycling rates through Stakeholders' engagement. The Entity corporate level recycling strategy and performance-related disclosures in the Integrated Reporting, page 27: https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf</p> <p>However, the Entity works with recycling institutions for Policy advocacy, collection centres, etc such as the Jawaharlal Nehru Aluminium Research Development and Design Centre, an Autonomous Body Under the Ministry of Mines, Government of India. https://jnarddc.gov.in/RecyclingPromotion/default.aspx</p>
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-Conformance	<p>The Entity has established digital systems to capture consumption data relevant to Greenhouse Gases (GHG) emissions. The GHG emission data is publicly disclosed in the group Sustainability Report, page 135: https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf</p> <p>The external assurance statement (pages 644-646) addresses Scopes 1 and 2, however, there are no Scope 3 Indirect GHG Emissions calculations and verification of data. The Scope 3 categories have been selected based on internal assessment and Materiality analysis, as part of an internal monitoring methodology.</p>
5.2a Aluminium Smelter GHG Emissions Intensity - Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2b Aluminium Smelter GHG Emissions Intensity - In production up to and including 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3a-e GHG Emissions Reduction Plans	Conformance	<p>There is a group-wide GHG reduction target of 40% by 2025 and plant-level reductions are based on potential. The Entity has implemented a reduction target of 6% year on year. Accordingly, projects and programs are developed and are currently under implementation which include solar panels commissioned within the plant area. For further ramping solar production, a battery energy system is under installation and expected to commence operation in late 2024. This initiative has been publicly disclosed in the Sustainability Report, pages 130-140: https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf</p>
5.4 GHG Emissions Management	Conformance	<p>The Entity has established digitalisation efforts and multiple energy monitoring points that collect real-time energy consumption at major equipment like caster, and rolling mills. The program sends daily consumption reports to concerned employees which are further</p>

CRITERION	RATING	COMMENT
		consolidated and reviewed monthly as part of the plant performance review, there are various energy-saving initiatives such as the number of passes, and digitalised process control parameters. The company is implementing an Energy Management System in accordance with ISO 50001.
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	No abnormal emissions were identified during the site audit. The Entity has completed emission reduction programs like furnace oil replacement with Low Sulphur fuel. Periodic monitoring of emission sources is undertaken including processes and stacks as per legal requirements and is undertaken by external testing agencies, reported checked, and found to be satisfactory.
6.2a-g Discharges to Water	Conformance	The Entity operates a Zero Liquid Discharge (ZLD) system with the main raw water source abstracted from the Kanhan River. The Entity does not discharge water into the external environment. There are two rainwater harvesting ponds in place, which are well maintained within plant premises, this is verified during the plant visit. Water monitoring and recording are undertaken daily. The parameters such as Biological Oxygen Demand (BOD) and Chemical Oxygen Demand (COD) are assessed periodically and found to be within permissible limits.
6.3a-g Assessment and Management of Spills and Leakages	Conformance	The Entity has undertaken a water risk assessment and has accordingly developed water management programs including rainwater harvesting and efficient stormwater drainage. Spill kits are provided at designated places and training on spill control is provided to employees. During the plant visit, no Leakages or Spillages were found.
6.4a-b Public Disclosure of Spills and Leakages	Conformance	The Entity discloses information and communicates on Spills based on their nature and scale. There is an external communications board at the main gate of the plant to disclose environmental performance data, including Spills. Also, the Entity discloses any Spills according to statutory requirements through the Environment statement form. No significant or major Spills had occurred at the time of the audit. Spills-related disclosures are in the Integrated Annual Report, page 152: https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf
6.5a-c Waste Management and Reporting	Conformance	The Entity has developed a procedure for waste management, including the separation of Hazardous and Non-Hazardous Waste, with a focus on waste minimisation at each source, in accordance with the Waste Mitigation Hierarchy. The Entity reports on waste generation and waste disposal, the actual generation quantity is within the limit according to applicable environmental permits. Periodic visits to the external disposal agency are undertaken by the Entity to ensure the disposal is undertaken in the prescribed manner. Waste management-related disclosures Integrated Sustainability Report, pages 150-153: https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Conformance	The Entity is not involved in Aluminium recovery from the treatment of Dross, however, the Dross generated is stored in a secured place and disposed of monthly by an authorised processor and Dross residues are sent to authorised recyclers. The Entity periodically discusses with external Dross processors about implementing alternative options to minimise and prevent landfilling of Dross residues. Based on the 'consent to operate' permit, Aluminum Dross is categorised as Non-Hazardous as the Dross is from almost pure Aluminum ingots.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has conducted a water assessment for both the winter and summer seasons and has implemented a Water Task Force, a cross-functional team of employees. The Entity adheres to its water stewardship programs. The water-related risks were identified, and relevant mitigation measures have been implemented.</p> <p>The Entity has undertaken a Materiality assessment and disclosed in the Integrated Annual Report, pages 49-53: https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf</p> <p>Water management has been identified as a Material topic, however, any Spills and Leakage are low risk and not considered Material.</p>
7.2a-e Water Management	Not Applicable	<p>This Criterion is not applicable to the Entity, as the risk assessment determined there were no significant water-related risks identified.</p> <p>However, the Entity is active in achieving their corporate-level goals of being water positive, and there has been progress made since the previous ASI Audit.</p>
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	The Entity has implemented the corporate Biodiversity Policy and the technical standard detailing how to conduct Biodiversity assessments. The Entity has conducted a Biodiversity assessment via this Policy and accompanying technical standards. It has been determined that the Entity has a low Biodiversity risk classification. The Biodiversity-related disclosures are included in the Integrated Annual Report, pages 156-159, https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable as there are no Priority Ecosystem Services that are relevant to Affected Populations and Entities at present. The Biodiversity risks and potential impacts identified are assessed and documented as low.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable as the Entity level Biodiversity risks and potential impacts identified are assessed and documented as low.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable as there are Priority Ecosystem Services identified as part of the Biodiversity assessment.

CRITERION	RATING	COMMENT
8.4 Alien Species	Conformance	The Entity has conducted a risk assessment for Alien Species. The wooden pallets received with import consignments are fumigated according to the International Standard for Phytosanitary Measure (ISPM) standards. There has been no introduction of Alien Species identified currently.
8.5a-b Commitment to “No Go” in World Heritage Properties	Conformance	The Entity has committed not to explore or develop New Projects or make Major Changes in World Heritage Properties. Wherever it is unavoidable, it will take all possible steps to ensure that existing operations in World Heritage Properties, as well as existing and future operations adjacent to World Heritage Properties, are not incompatible and do not put the integrity of these properties at risk. The commitment is included in the Integrated Annual Report, page 157: https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf
8.6a-d Protected Areas	Not Applicable	This Criterion is not applicable, as there are no Protected Areas identified in the Entity’s Biodiversity assessment.
8.6e Protected Areas - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
9. HUMAN RIGHTS		
9.1a-d Human Rights Due Diligence	Conformance	The Entity has implemented the corporate Human Rights Policy and has established a Human Rights Due Diligence process that seeks to identify, prevent, mitigate, and account for how it addresses its actual and potential impacts on Human Rights within its value chain. The Entity has developed and established remedial measures based on the outcomes of the Human Rights Due Diligence process which includes a grievance handling system. The disclosed Human Rights related performance is included in the Integrated Annual Report, pages 93-94 https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf The Human Rights Policy is publicly available at: https://www.hindalco.com/upload/pdf/human-right-policy.pdf
9.2a-e Gender Equity and Women’s Empowerment	Conformance	Women’s rights are defined in the Human Rights Policy which is supported by other relevant Policies including a Maternity Policy and the Policy on the prevention of sexual harassment of Women in the workplace according to Indian legal requirements. There is also a corporate-level Policy on Diversity and Inclusion, which promotes gender equality and improves the situation of Women employees in all roles of the organisation. The related performance is disclosed in the Integrated Annual Report, pages 102-103: https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf
9.3a-i Indigenous Peoples	Not Applicable	This Criterion does not apply to the Entity, as there is no presence of Indigenous Peoples or their lands, territories and resources.

CRITERION	RATING	COMMENT
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion does not apply to the Entity, as there is no presence of Indigenous Peoples or their lands, territories and resources.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity, as there is no presence of Indigenous Peoples or their lands, territories and resources.
9.5a Cultural and Sacred Heritage - Identification	Conformance	There is no presence of cultural and sacred heritage sites within the Entity's Area of Influence. However, the Entity commits to respect and support the places of cultural and sacred heritage. The commitment is disclosed in the Integrated Annual Report, pages 87, 165 and 169: https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf
9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	This Criterion is not applicable, as there is no presence of Cultural and sacred heritage within the Entity's Area of Influence.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable, as there has been no physical and/or economic displacement since the Entity joined ASI or prior. However, the Entity has documented guidelines for any resettlement with consideration of due process and Environmental, Social and Governance (ESG) criteria, if required.
9.7a-h Affected Populations and Organisations	Conformance	The Entity has developed Policies and programs to prevent and address any adverse impacts on Local Community livelihoods resulting from its activities. Approximately 80% of Workers originate from Local Communities. The Entity has assessed potential or current impacts on Affected Populations and Organisations such as Local Communities as part of their Corporate Social Responsibility (CSR) program conceptualisation and implementation.
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Minor Non-Conformance	The Entity does not exercise risk-based Due Diligence throughout its Aluminium supply chain in accordance with the OECD Due Diligence Guidance of Minerals from Conflict-Affected and High-Risk Areas (CAHRAs) (OECD Guidance). The Supplier Code of Conduct (Supply Chain Policy) does not have reference to OECD guidance and dedicated responsibilities to implement its requirements. Supplier Code of Conduct: https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Minor Non-Conformance	Whilst the Entity has implemented its Responsible Sourcing Policy and assesses key suppliers, the Entity has not identified and assessed risks in the supply chain in accordance with OECD guidance.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Minor Non-Conformance	Whilst the Entity has implemented its Responsible Sourcing Policy and assesses key suppliers, the Entity has not identified and assessed risks in the supply chain in accordance with OECD guidance.

CRITERION	RATING	COMMENT
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity has not conducted an audit of Due Diligence practices in accordance with OECD guidance.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Minor Non-Conformance	Whilst the Entity has implemented its Responsible Sourcing Policy and assesses key suppliers, the Entity has not identified and assessed risks in the supply chain in accordance with OECD guidance.
9.9 Security practice	Conformance	The Entity outsources security services through an external agency. The security staff is trained, and uniforms and safety shoes are provided free of charge. The security guards have been trained on Human Rights issues and the agreement with the security agency covers Human Rights and labour rights topics.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	The Entity has developed Policies with a commitment to respect the Rights of Workers to associate freely in Labour or trade Unions and bargain collectively. There is one registered Trade Union, the Association of Engineering Workers (AEW) with representation within the Entity. There has been no change in the status of Trade Union functions since the last ASI Audit
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable as Workers' rights to Freedom of Association and Collective Bargaining are not prohibited by Indian laws, and no alternative means are required.
10.2a Child Labour	Conformance	The Entity has developed Human Rights Policies that prohibit the employment of any child Worker below the national legal age of 15 years including any hazardous process/activities. The Entity does not engage in or support the Worst Forms of Child Labour.
10.3a-c Forced Labour	Minor Non-Conformance	<p>The Entity has developed Human Rights Policies that state it does not engage in or support Forced Labour or Human Trafficking, and does not require any form of payment or equipment advance from Workers.</p> <p>Specific references to modern slavery are covered in several Policies on labour and Human Rights and in the Supplier Code of Conduct. However, it was identified the Entity does not publicly disclose an annual Modern Slavery Statement detailing its actions to address modern slavery.</p>
10.4a-c Non-Discrimination	Conformance	The Entity has developed a series of Human Resources Policies that ensure equal opportunity and do not engage in, nor support Discrimination in hiring, salary, promotion, training, advancement opportunities or termination. Worker interviews and a documentation review confirmed there is no Discrimination.
10.5 Communication and engagement	Conformance	The Entity has an open engagement with its Employees and other Stakeholders to effectively communicate its Policies and programs through displays on notice boards and committees. There are periodic formal and informal engagements with Workers and pre-arranged counselling sessions for the children of Workers as required.

CRITERION	RATING	COMMENT
		The Entity ensures open and direct communication with Workers and their representatives regarding working conditions and resolution via periodic meetings (e.g. works committee, safety committee) between management and Workers' representatives
10.6a-g Violence and Harassment	Conformance	<p>The Entity follows procedures that detail statutory disciplinary practices, displayed in work areas for employees. There is a documented procedure for taking disciplinary actions as a misconduct. The Entity has developed a Policy on sexual harassment according to regulatory requirements and training sessions have been conducted to engage and communicate the Policy with employees. The Prevention of Sexual Harassment at Workplace is available at: https://www.hindalco.com/upload/pdf/hindalco-posh-policy.pdf</p> <p>Related performance regarding Violence and Harassment is disclosed in the Integrated Annual Report, pages 93 & 236: https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf</p>
10.7a-c Remuneration	Conformance	The Entity conducts living wage calculations which considers local socio-economic analysis. The actual minimum wage paid is higher than the calculated living wage. The monthly salary for the preceding month is paid via bank transfer by the seventh working day of the following month. Overtime payments are made at a premium rate along with the base salary. The wage slip is issued as a hard copy indicating all payment details.
10.8a-c Working Time	Conformance	All the employees, including Contractors, follow a common system of working hours recording. There is a signed Collective Bargaining Agreement (called LTS-Long-Term Settlement) with the Trade Union (AEW) addressing working hours and other topics.
10.9a-b Informing Workers of Rights	Conformance	The Entity provides information to Workers about their rights through multiple means such as induction and refresher training and information displays.
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity is ISO 45001:2018 certified and has established an Internal Management System (IMS) manual, addressing ISO 45001:2018 requirements which is supported by health, safety and environmental procedures. Employees, including Contractors, are trained on Occupational Health and Safety (OH&S) topics.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity has established and implemented an Occupational Health and Safety (OH&S) Management system as per ISO 45001:2018 which is annually reviewed for its appropriateness and adequacy. The Entity has established lagging and leading indicators which are reviewed during monthly safety committee meetings, both at unit level as well as corporate level. A comparative performance with peers was conducted as a basis for improvement.</p> <p>OH&S related performance data are disclosed in the Integrated Annual Report, pages 96, 105-108; https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf</p>

CRITERION	RATING	COMMENT
11.2 Employee engagement on Health and Safety	Conformance	The Entity has a safety committee in place that includes management and Workers from various departments who meet monthly. The Entity develops safety training plans for the employees on various topics including Health and Safety and has established an incident reporting, handling and investigation process.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	8 February 2022	Initial Certification Audit – Full Certification
1	18 March 2024	Re-Certification and Scope Change Audit, Change of Audit Firm from 'Libero Assurance' to 'CETIZION Verifica'.