

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# LSKB Aluminium Foils Pvt. Ltd.

CERTIFICATE NUMBER  
442

ASI STANDARD  
PERFORMANCE  
STANDARD  
(V3 2022)

CERTIFICATION LEVEL  
FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITING FIRM  
CETIZION VERIFICA

DATE OF ISSUE  
13 MARCH 2025

DATE OF EXPIRY  
12 MARCH 2028

CERTIFIED SINCE  
13 MARCH 2025

## AUTHORISED BY

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

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)*

## CERTIFICATION SCOPE

The manufacturing of house foils,  
laminates and lids for the health  
care, food and beverages, FMCG  
and industrial sectors (India).

# AUDIT REPORT PERFORMANCE STANDARD

## OVERVIEW

MEMBER NAME	LSKB Aluminium Foils Pvt. Ltd.
ENTITY NAME	LSKB Aluminium Foils Pvt. Ltd.
CERTIFICATION SCOPE	The manufacturing of Aluminium foils, household foils, semi-rigid containers, laminates and lids for the health care, food and beverages, FMCG and industrial sectors (India).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>Other manufacturing or sale of products containing Aluminium</li></ul>
ASI STANDARD	Performance Standard V3
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>19 – 23 October 2024</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>27 January 2025</li></ul>
AUDIT SCOPE	<p>The Audit Scope includes manufacturing of Aluminium foils, household foils, semi-rigid containers, laminates and lids for the health care, food and beverages, FMCG and industrial sectors at the Sonipat Unit, in India.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>Other manufacturing or sale of products containing Aluminium</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><li><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.</li><li><input checked="" type="checkbox"/> The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.</li></ul>
CERTIFICATION PERIOD	13 March 2025 – 12 March 2028

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NEXT AUDIT TYPE                      Surveillance Audit

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NEXT AUDIT DATE                      12 March 2026

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CERTIFICATE NUMBER                      442

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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.

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## ENTITY OVERVIEW

The Entity, LSKB Aluminium Foils Pvt. Ltd., is a manufacturing unit located in Village Bhigan, Sonipat, Haryana, India, which is approximately 30 kilometres from New Delhi. It is well connected by road and train, and the nearest airport is IGI Airport, New Delhi.

The Entity is a leading provider of Aluminium foil/foil-based comprehensive (packaging) solutions to the health care, food, FMCG (Fast-Moving Consumer Goods), and industrial sectors. These solutions include Aluminium semi-rigid foil containers, household foil rolls, lidding foil, cold forming foil, blister foil, strip packaging foil, and light and ultra-light gauge foil. The Entity has an annual production capacity of 24,000 tonnes and employs 469 workers, including nine women.

There are no expected changes planned during the certification period. Further details are available at: <https://www.lskbfoils.com/infrastructure>

## 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
<b>SYSTEMS</b>	Medium	Medium	Medium	MEDIUM
<b>RISKS</b>	Medium	Medium	Low	MEDIUM
<b>PERFORMANCE</b>	Medium	Medium	Low	MEDIUM
<b>OVERALL</b>	MEDIUM			

## FINDINGS

CRITERION	RATING	COMMENT
<b>1. BUSINESS INTEGRITY</b>		
1.1 Legal Compliance	Conformance	The Entity has established a Legal Requirements and Compliance Evaluation Procedure. It maintains a legal register including legal requirements for human resources, environment, safety and others. The internal monitoring of Compliance with Applicable Law is undertaken as part of the Entity's ISO Management System.
1.2 Anti-Corruption	Conformance	The Entity has developed anti-Bribery and anti-Corruption Policies that covering all staff, suppliers, and customers, and are disclosed on the Entity's website. It has formed a Fraud Investigation and Anti-Corruption Committee, which has four members and is chaired by the General Manager of Production. The members have been trained and cover all related employees per the risks involved. A seven-step fraud investigation protocol has been documented to assist in handling any cases of Bribery/Corruption.
1.3a-e Code of Conduct	Conformance	The Entity has developed an employee Code of Conduct, that has been approved by senior management, covering workplace topics such as confidentiality, employees' rights, data privacy, and use of company property. Awareness about the Code of Conduct is raised during induction and refresher training. The Employee Code of Conduct is publicly available on the Entity's website: <a href="https://www.iskboils.com/pdf/employee-code-of-conduct.pdf">https://www.iskboils.com/pdf/employee-code-of-conduct.pdf</a>
<b>2. POLICY AND MANAGEMENT</b>		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity has developed an Environmental, Social, and Governance (ESG) Policy, which is reviewed and updated annually: <a href="https://www.iskboils.com/pdf/environment-social-and-governance-policy.pdf">https://www.iskboils.com/pdf/environment-social-and-governance-policy.pdf</a>
2.2a-c Leadership	Conformance	The Entity's ASI governance structure was developed and implemented around the ASI Performance requirements. Its leadership commitment is reflected through active participation, resource provision, and policy approval.
2.3a Environmental and Social Management Systems - Environmental	Conformance	The Entity has implemented an ISO 14001:2015 certified Environment Management System.
2.3b Environmental and Social Management Systems - Social	Conformance	The Entity has implemented an ISO 45001 certified Occupational Health and Safety (OH&S) Management System and developed a Social Management System comprised of human resource Policies and procedures and has defined key performance indicators that are periodically reviewed, e.g., the total number of training hours per employee per year, the employee's medical examination, including the contractor, target, and actual 100%. The management reviews are conducted on a six-month basis.
2.4a-e Responsible Sourcing	Conformance	The Entity has developed a Responsible Source Policy stating its commitment towards ESG principles. The Entity also developed a Code of Conduct covering ESG principles such as environment, laws and regulations, and modern slavery including Conflict-Affected &

CRITERION	RATING	COMMENT
		<p>High-Risk Areas (CAHRAs). The Responsible Source Policy has been communicated and is being acknowledged by suppliers. Some of the Aluminium raw material sourced by the Entity is from ASI Performance Standard Certified Entities. The Entity records its approved suppliers with high, medium, or low-risk classifications.</p> <p>The Responsible Sourcing Policy is available at:  <a href="https://www.lskbfoils.com/pdf/responsible-sourcing-policy.pdf">https://www.lskbfoils.com/pdf/responsible-sourcing-policy.pdf</a></p>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity ,as there are no New Projects or Major Changes to the Facility.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity, as there are no New Projects or Major Changes to the Facility.
2.7a-f Emergency Response Plan	Conformance	<p>The Entity has developed an Emergency Response Plan detailing various potential emergency scenarios and response planning. The Emergency Response Plan is available to internal Stakeholders and upon request from external Stakeholders. The Plan is briefly explained in the Entity's Sustainability Report, page 35:  <a href="https://www.lskbfoils.com/pdf/Sustainability-Report.pdf">https://www.lskbfoils.com/pdf/Sustainability-Report.pdf</a></p>
2.8a-d Suspended Operations	Conformance	The Entity has developed a Suspended Operations Policy and Procedure, and there have been no cases of suspended operations.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has developed a Merger and Acquisition Policy and Procedure, which explains ESG Due Diligence requirements as part of a merger or acquisition. No mergers or acquisitions are planned in the near future.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has developed a Decommissioning, Divestment, and Closure Policy and Procedure. No decommissioning, divestment, or closure is planned in the near future.
<b>3. TRANSPARENCY</b>		
3.1a-b Sustainability Reporting	Conformance	<p>The Entity has developed a Sustainability Report that follows the Global Reporting Framework (GRI) framework, including disclosures about Greenhouse Gas (GHG) Emissions, water withdrawal, and use. The Sustainability Report details the Entity's approach to Stakeholder engagement, materiality assessment, and governance management regarding Material ESG topics.</p>
3.2 Non-compliance and Liabilities	Conformance	<p>The Entity has not received any Material fines, legal penalties, or non-monitory sections for non-Compliance with Applicable Laws. Further information is available in the Entity's Sustainability Report, page 32:  <a href="https://www.lskbfoils.com/pdf/Sustainability-Report.pdf">https://www.lskbfoils.com/pdf/Sustainability-Report.pdf</a></p>
3.3a-c Payments to Governments	Conformance	<p>The Entity has disclosed in its Sustainability Report (page 32) that payments to the Government is made in local currency for statutory taxes only such as Goods and Service Tax (GST), Corporate Income Tax, and Social Security. Considering confidentiality and non-obligatory nature due to the Entity being a non-listed company, the value of taxes is not publicly disclosed:</p>

CRITERION	RATING	COMMENT
		<a href="https://www.iskbfoils.com/pdf/Sustainability-Report.pdf">https://www.iskbfoils.com/pdf/Sustainability-Report.pdf</a>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	<p>The Entity has developed a Stakeholder Grievances Policy that provides various communication channels to allow grievances to be raised:  <a href="https://www.iskbfoils.com/pdf/grievance-handling-and-posh-training-policy.pdf">https://www.iskbfoils.com/pdf/grievance-handling-and-posh-training-policy.pdf</a></p> <p>The Entity has established a Grievance Committee and awareness training is provided to ensure coverage of its Stakeholders. The related disclosures are available in the Sustainability Report, page 32:  <a href="https://www.iskbfoils.com/pdf/Sustainability-Report.pdf">https://www.iskbfoils.com/pdf/Sustainability-Report.pdf</a></p> <p>Stakeholders can report their grievances through the following channels: Email: <a href="mailto:whistleblower@iskbfoils.com">whistleblower@iskbfoils.com</a> and <a href="https://www.iskbfoils.com/contact-us">https://www.iskbfoils.com/contact-us</a></p>
<b>4. MATERIAL STEWARDSHIP</b>		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has conducted a Life Cycle Assessment (LCA) according to ISO 14040 and ISO 14044. The manufacturing process is defined under section 4.2 and system boundary 4.3. Modules A1, A2, A3, C4, and D are included in the system boundaries. The Global Warming Potential (GWP) was determined, with the maximum contribution from modules A1 and A2.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Sustainability Report (page 30) discloses the LCA under the environmental performance section. The LCA was conducted for 1kg of Aluminium foil using a 'cradle-to-gate' approach. The detailed LCA report is provided to Stakeholders upon request. <a href="https://www.iskbfoils.com/pdf/Sustainability-Report.pdf">https://www.iskbfoils.com/pdf/Sustainability-Report.pdf</a>
4.2 Product Design	Conformance	The Entity follows the customer's design regarding alloy type, temper condition, thickness, and tolerance. However, the Entity has considered sustainability objectives through manufacturing process design and product Innovation, including packaging.
4.3a-b Aluminium Process Scrap	Conformance	The Entity collects its Aluminium Process Scrap and sends it to an external agency for recovery/recycling. It has established a target to recycle 100% of Process Scrap, and the monthly quantity generated and disposed of is monitored. The Process Scrap from the rolling mill and separator/slitter is separately handled according to material/alloy grade.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Minor Non-Conformance	<p>The Entity works with external Stakeholders to promote environmental sustainability, including recyclability. It is an active member of the Haryana Environment Management Society (HEMS), which supports environmental sustainability among industrial users and the community.</p> <p>However, the Entity has not formalised its recycling strategy with established recycling targets, timelines, and actions.</p>
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity's commitment to recycling Products at the End of Life extends across both Business-to-Business and Business-to-Consumer sectors. It collaborates with government agencies, educational institutions, non-governmental organisations, and other Stakeholders to promote awareness and participation in recycling initiatives.

CRITERION	RATING	COMMENT
		Through these partnerships, it aims to ensure its Aluminium Products are recycled and contribute to the Circular Economy.
<b>5. GREENHOUSE GAS EMISSIONS</b>		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	The Entity has calculated its Greenhouse Gas (GHG) Emissions, including Scope 1, 2 and 3 GHG emissions, which have been verified by an external agency. The Entity has also developed a GHG Report explaining methodology, manufacturing processes and facility overview. The necessary disclosure is made in the Entity's Sustainability Report, pages 14-21: <a href="https://www.iskbfails.com/pdf/Sustainability-Report.pdf">https://www.iskbfails.com/pdf/Sustainability-Report.pdf</a>
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	The Entity has developed a GHG Emissions Reduction Pathway using the ASI GHG Pathways Method. The Entity has set 2023 as the baseline year and established targets, including an Intermediate Target of 35% reduction by 2030 and 'net zero' by 2050. The Entity's GHG Emissions Reduction Plan is disclosed in its Sustainability Report, pages 17-18: <a href="https://www.iskbfails.com/pdf/Sustainability-Report.pdf">https://www.iskbfails.com/pdf/Sustainability-Report.pdf</a>
5.4 GHG Emissions Management	Minor Non-Conformance	The Entity has implemented an ISO 14001:2015 Environmental Management System that addresses energy and GHG aspects. However, the Entity has not formally documented the most relevant Management Systems that conform with ISO 14064 or ISO 50001, comprising of evaluation procedures and operating controls to achieve performance aligned with the GHG Emissions Reduction Plan and the established targets.
<b>6. EMISSIONS, EFFLUENTS AND WASTE</b>		
6.1a-f Emissions to Air	Conformance	The Entity's major source of Emissions to Air are generated at its power plant however, according to the external monitoring agency, its emissions are within permission limits. The Entity quantifies and discloses its air emissions-related information in its Sustainability Report, page 22: <a href="https://www.iskbfails.com/pdf/Sustainability-Report.pdf">https://www.iskbfails.com/pdf/Sustainability-Report.pdf</a>
6.2a-g Discharges to Water	Conformance	The Entity has quantified its water intake and Material Discharges to Water. It utilises a closed loop system to treat and reuse water in the plant. The wastewater from domestic uses is treated in sewage treatment plants, and the process wastewater is treated through the effluent treatment plant. The Entity operates a 'Zero Liquid Discharge' facility, with no water discharged to the external environment. The related disclosures are made on the Entity's Sustainability Report, page 24:



CRITERION	RATING	COMMENT
		<a href="https://www.lskbfoils.com/pdf/Sustainability-Report.pdf">https://www.lskbfoils.com/pdf/Sustainability-Report.pdf</a>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	The Entity has conducted a risk assessment pertaining to chemical and oil Spillage, and periodically reviews and updates the scenarios of risk and impact to water pollution, human health, and depletion of natural resources, among others. Control measures such as secondary containment, material transfer, employee training and spill kit availability are developed. Daily workplace inspections by EHS personnel are undertaken and monthly audits/inspections are conducted. No Spills or Leakages were found during the Audit. The related disclosures are made on the Sustainability Report, page 29: <a href="https://www.lskbfoils.com/pdf/Sustainability-Report.pdf">https://www.lskbfoils.com/pdf/Sustainability-Report.pdf</a>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	The Entity discloses any incident of Spills and Leakages in its Sustainability Report and other statutory disclosures, such as the annual environmental performance statement submitted to the regional office of the Haryana State Pollution Control Board. The related disclosures are included in the Entity's Sustainability Report, page 29: <a href="https://www.lskbfoils.com/pdf/Sustainability-Report.pdf">https://www.lskbfoils.com/pdf/Sustainability-Report.pdf</a>
6.5a-c Waste Management and Reporting	Conformance	The Entity has quantified its Waste management practices through a statutory template submitted by the Regional Office of Haryana State Pollution Control to the concerned authorities. It has documented its operational control procedures. Training on Waste management is delivered to the responsible employees, and training records are maintained. The Entity's Waste-related performance is disclosed in the Sustainability Report, pages 29-30: <a href="https://www.lskbfoils.com/pdf/Sustainability-Report.pdf">https://www.lskbfoils.com/pdf/Sustainability-Report.pdf</a>
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>7. WATER STEWARDSHIP</b>		
7.1a-b Water Assessment and Disclosure	Conformance	The Entity has a borewell for groundwater extraction and an underground storage tank. The Utility team members are responsible for recording the daily water quantity. Water mapping has been undertaken, which outlines water use associated with different activities including the cooling towers, processes and domestic applications such as the canteen and toilet facilities. The water-related risk assessment has been conducted, and related disclosures are included in the Sustainability Report, page 24: <a href="https://www.lskbfoils.com/pdf/Sustainability-Report.pdf">https://www.lskbfoils.com/pdf/Sustainability-Report.pdf</a>
7.2a-e Water Management	Conformance	The Entity has developed an Operational Control Procedure which defines Water management practices. Management actions include sensor-based taps, employee awareness, technological accreditation of water treatment equipment, laying pipelines for distribution and reusing treated water for gardening. The Water Management Plan has been documented and water consumption between 2023 and 2024

CRITERION	RATING	COMMENT
		reduced by 22%. The Entity has disclosed its Water management practices in its Sustainability Report on page 24: <a href="https://www.iskboils.com/pdf/Sustainability-Report.pdf">https://www.iskboils.com/pdf/Sustainability-Report.pdf</a>
<b>8. BIODIVERSITY AND ECOSYSTEM SERVICES</b>		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	The Entity has conducted a Biodiversity and Ecosystem Services risk and Impact Assessment through an external agency that covers a core area and a surrounding buffer area (10km radius of the Entity). The floral and faunal assessments considered the IUCN Red List of Threatened Species and CITES (Convention on International Trade in Endangered Species) of Wild Fauna and Flora. The risk assessment report determined there are no World Heritage Properties or Protected Area within the core or buffer zone.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity, as the risk assessment determined that there are no Material risks to Biodiversity and Ecosystem Services.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity, as the risk assessment determined that there are no Material risks to Biodiversity and Ecosystem Services.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as the risk assessment determined that there are no Priority Ecosystem Services.
8.4 Alien Species	Conformance	The Entity considered Alien Species during its Biodiversity and Ecosystem Services risk assessment. Alien Species were identified and the Entity has undertaken necessary action to uproot the identified invasive species. The Entity has implemented precautionary practices, such as fumigation and heat treatment of packaging material both inward and outward, to prevent the introduction of Alien Species.
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity has committed to "No Go" in World Heritage Properties and is not located near any World Heritage Properties. The Entity does not have expansion plans near any World Heritage Properties.
8.6a-d Protected Areas	Not Applicable	This Criterion is not applicable to the Entity, as the Biodiversity assessment determined that there are no Protected Areas within its Area of Influence.
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.
<b>9. HUMAN RIGHTS</b>		
9.1a-d Human Rights Due Diligence	Conformance	The Entity has undertaken a Labour and Human Rights Risk Assessment, identifying core Human Rights issues, potential risks and impacts, and mitigation measures. The Human Rights Due Diligence covers potential risks related to security practices. Human Rights training is provided as part of training and development activities. The

CRITERION	RATING	COMMENT
		<p>related disclosures are included on page 41 of the Entity's Sustainability Report:  <a href="https://www.lskbfoils.com/pdf/Sustainability-Report.pdf">https://www.lskbfoils.com/pdf/Sustainability-Report.pdf</a></p> <p>The Labour, Human Rights and Inclusion Policy is available at:  <a href="https://www.lskbfoils.com/pdf/labour-human-rights-and-inclusion-policy.pdf">https://www.lskbfoils.com/pdf/labour-human-rights-and-inclusion-policy.pdf</a></p>
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>The Entity promotes women's employment and empowerment and has developed related procedures, including that which require women to be included on interview panels. The actions to promote women's employment include coordination with technical institutes, and placement drives, and the effectiveness of measures is evaluated annually.</p> <p>It has formed a Prevention of Sexual Harassment (POSH) Committee chaired by a female executive. Gender equity is also a part of the Entity's Non-Discrimination guidelines. The Grievance Handling and Harassment Training Policy has been developed, implemented and is publicly available at:  <a href="https://www.lskbfoils.com/pdf/grievance-handling-and-posh-training-policy.pdf">https://www.lskbfoils.com/pdf/grievance-handling-and-posh-training-policy.pdf</a></p> <p>The related disclosures are included on page 41 of the Sustainability Report:  <a href="https://www.lskbfoils.com/pdf/Sustainability-Report.pdf">https://www.lskbfoils.com/pdf/Sustainability-Report.pdf</a></p>
9.3a-i Indigenous Peoples	Conformance	<p>The Entity has conducted Due Diligence to identify traditional populations within its Area of Influence. However, no Indigenous Peoples are affected by the Entity's Business Activities as per the identification process undertaken by the Entity.</p> <p>The Labour, Human Rights and Inclusion Policy is available at:  <a href="https://www.lskbfoils.com/pdf/labour-human-rights-and-inclusion-policy.pdf">https://www.lskbfoils.com/pdf/labour-human-rights-and-inclusion-policy.pdf</a></p>
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity, as there are no traditional populations within the Entity's Area of Influence.
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 are no traditional populations within the Entity's Area of Influence.
9.5a Cultural and Sacred Heritage - Identification	Conformance	Through secondary data research, on-site observations and visits to community areas, the Entity has determined its operations do not significantly impact any sacred or cultural heritage sites or values.
9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	This Criterion is not applicable to the Entity, as it does not impact on any sacred or cultural heritage sites or values and there are no traditional populations within the Entity's Area of Influence.

CRITERION	RATING	COMMENT
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity, as its operations have not resulted in community displacement. There are no plans for New Projects or Major Changes at the Entity.
9.7a-h Affected Populations and Organisations	Conformance	The Entity has made a formal commitment and respects the legal and customary rights and interests of Affected Populations and Organisations in their lands, livelihoods and use of natural resources, as reflected through its various policies. The Entity works in consultation with nearby organisations and community members and their elected representatives. The related disclosures are made in the Entity's Sustainability Report, page 47: <a href="https://www.lskbfoils.com/pdf/Sustainability-Report.pdf">https://www.lskbfoils.com/pdf/Sustainability-Report.pdf</a>
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Conformance	The Entity has developed a Responsible Sourcing Policy and other supporting implementation guidelines, forming a strong Management System to avoid involvement in armed conflict or Human Rights abuses. The related disclosures are included in the Entity's Sustainability Report, page 46: <a href="https://www.lskbfoils.com/pdf/Sustainability-Report.pdf">https://www.lskbfoils.com/pdf/Sustainability-Report.pdf</a>
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity has undertaken a risk assessment of its upstream Aluminium suppliers. Through communication and engagement with suppliers on its Supplier Code of Conduct and the ASI Performance Standard requirements it has determined that none of its Aluminium suppliers are related to Conflict-Affected and High-Risk Areas (CAHRAs).
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Minor Non-Conformance	The Entity has developed a Responsible Sourcing Policy and implemented related guidelines. However, no written strategy or procedure is available for responding to future CAHRAs risk if identified under the OECD Due Diligence Guidance of Minerals from Conflict-Affected and High-Risk Areas (OECD Guidance).
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity's Due Diligence practices were audited as part of this ASI Audit, which fulfils the requirements of this Criterion.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Minor Non-Conformance	The Entity has reported on its supply chain management in the Sustainability Report. However, due to the recent implementation of its CAHRAs-related management practices, it has not yet reported on its supply chain Due Diligence during the reporting period to meet the requirements of the Criterion.
9.9 Security practice	Conformance	The Entity's security services are provided by an external agency. The service agreement detailing Human Rights issues such as social security and working conditions is available. As confirmed during the Workers' interviews, security personnel receive various training addressing Human Rights topics.
<b>10. LABOUR RIGHTS</b>		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	The Entity has developed a Policy on Freedom of Association and right to Collective Bargaining. Awareness training on the Policy is delivered to the Workers, as confirmed during the Worker's interviews

CRITERION	RATING	COMMENT
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable to the Entity, as Freedom of Association is not restricted in India by Law.
10.2a Child Labour	Conformance	The Entity's recruitment practices prohibit the hiring of Child Labour. Workers' proof of age is checked against official documentation such as an education certificate, national identification (ID) card (Aadhar) and/or medical examinations.
10.3a-c Forced Labour	Conformance	<p>The Entity has committed to prohibit the use and/or support of Forced Labour employment practices. During the review of employment documentation, there were no practices of keeping original documents, Debt Bondage, or other employment practices that could relate to Forced Labour. Worker's interviews confirmed there is no Forced Labour.</p> <p>The Entity has publicly disclosed the Modern Slavery Statement and related policies prohibiting the use or support of Forced Labour:  <a href="https://www.lskbfoils.com/pdf/modern-slavery-statement.pdf">https://www.lskbfoils.com/pdf/modern-slavery-statement.pdf</a></p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity has made a formal commitment to non-discriminatory practices as part of its Human Rights Policy. The related disclosures are available on page 42 of the Sustainability Report:  <a href="https://www.lskbfoils.com/pdf/Sustainability-Report.pdf">https://www.lskbfoils.com/pdf/Sustainability-Report.pdf</a>  <a href="https://www.lskbfoils.com/pdf/labour-human-rights-and-inclusion-policy.pdf">https://www.lskbfoils.com/pdf/labour-human-rights-and-inclusion-policy.pdf</a></p>
10.5 Communication and engagement	Conformance	The Entity has established multiple avenues for communication and employee engagement, including training, emails, competitions and quizzes, birthday celebrations, and outdoor meetings. The Entity provides its Workers with information about working rights, conditions, representatives, and compensation issues without threat or reprisal.
10.6a-g Violence and Harassment	Conformance	<p>The Entity has formally committed to prohibiting Violence and Harassment at the workplace. It has been reflected in various Policies, such as Human Rights and Employee Code of Conduct.  <a href="https://www.lskbfoils.com/pdf/labour-human-rights-and-inclusion-policy.pdf">https://www.lskbfoils.com/pdf/labour-human-rights-and-inclusion-policy.pdf</a>  <a href="https://www.lskbfoils.com/pdf/employee-code-of-conduct.pdf">https://www.lskbfoils.com/pdf/employee-code-of-conduct.pdf</a></p>
10.7a-c Remuneration	Conformance	The Entity pays Remuneration according to the skill level prescribed by the minimum wage notification, which is issued by the Department of Labour twice a year. The Entity has calculated the living wage based on factors including a food basket, spending patterns, and cost of living. The social security deductions are made and deposited with the concerned government authorities. The Entity maintains a system for managing human resources-related communication, such as leave entitlements, wages, and salary slips.
10.8a-c Working Time	Conformance	The Entity records Working Time through a biometric machine for all employees, including subcontracted personnel. The Entity operates 24 hours day/seven days per week with three production-based shifts and a general shift. Leave is provided for national festivals and other

CRITERION	RATING	COMMENT
		events as per the law. Overtime occurs occasionally and is recorded and paid at a premium rate in compliance with India's labour laws.
10.9a-b Informing Workers of Rights	Conformance	Employees are informed about their rights through training and other employment engagement activities, as confirmed during the Worker's interviews.
<b>11. OCCUPATIONAL HEALTH AND SAFETY</b>		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity has implemented an ISO 45001:2018 certified Occupational Health and Safety (OH&S) Management Systems. The related disclosures are included on pages 35-36 of the Entity's Sustainability Report: <a href="https://www.iskbfoils.com/pdf/Sustainability-Report.pdf">https://www.iskbfoils.com/pdf/Sustainability-Report.pdf</a>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Minor Non-Conformance	The Entity has multiple review mechanisms for OH&S performance, e.g., monthly Safety Committee meetings, which are comprised of Workers and management. The OH&S performance indicators are disclosed in the Sustainability Report on pages 35-36: <a href="https://www.iskbfoils.com/pdf/Sustainability-Report.pdf">https://www.iskbfoils.com/pdf/Sustainability-Report.pdf</a>  However, no comparative analyses of OH&S performance with peer Businesses and leading practice have been conducted.
11.2 Employee engagement on Health and Safety	Conformance	The Entity has provided various safety-related training on emergency preparedness, fire safety, safety awareness, LOTO system, EOT crane safety, CO2 suppression safety, and chemical handling. The Entity has established a Safety Committee with Worker representatives, where Workers can raise and discuss safety issues without reprisal. Training records are maintained and Workers' interviews confirmed that training is undertaken.

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#### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	13 March 2025	Initial Certification Audit – Full Certification