

---

# ASI CERTIFICATION PERFORMANCE STANDARD

---



PRESENTED TO

# HINDALCO INDUSTRIES LTD. TALOJA WORKS

CERTIFICATE  
NUMBER

259

ASI  
STANDARD

PERFORMANCE  
STANDARD  
(V2 2017)

CERTIFICATION  
LEVEL

FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITOR

CETIZION  
VERIFICA

DATE OF ISSUE

7 MARCH 2023

DATE OF EXPIRY

6 MARCH 2026

CERTIFIED SINCE

7 MARCH 2023

AUTHORISED BY

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

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

*Validity of this Certificate is subject to continued  
conformance with the applicable ASI Standard  
and can be verified at  
[www.aluminium-stewardship.org](http://www.aluminium-stewardship.org)*

---

CERTIFICATION SCOPE

The manufacture of Aluminium flat rolled products including lithographic sheet stock, foilstock, finstock and closure stock, at the Talaja Works facility, India.

# SUMMARY AUDIT REPORT

## PERFORMANCE STANDARD

### OVERVIEW

MEMBER NAME	Hindalco Industries Ltd. Taloja Unit
ENTITY NAME	Hindalco Industries Ltd. Taloja Works
CERTIFICATION SCOPE	The manufacture of Aluminium flat rolled products including lithographic sheet stock, foil stock, finstock and closure stock, at the Taloja Works facility, India.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Material Conversion (Production and Transformation)</li></ul>
ASI STANDARD	Performance Standard V2
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>13 – 16 December 2022 (Initial Certification Audit)</li><li>3 – 5 October 2024 (Surveillance Audit)</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>18 January 2023 (Initial Certification Audit)</li><li>27 February 2025 (Surveillance Audit)</li></ul>
AUDIT SCOPE	<p><u>Initial Certification Audit (13 – 16 December 2022)</u></p> <p>The Audit Scope includes the manufacture of Aluminium flat rolled products at the Taloja Works facility, India.</p> <p>Supply chain activities included in the audit scope:</p> <ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Material Conversion (Production and Transformation)</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p> <p><u>Surveillance Audit (3 – 5 October 2024)</u></p> <p>The Audit Scope includes the manufacture of Aluminium flat rolled products at the Taloja Works facility, India.</p> <p>Supply chain activities included in the audit scope:</p> <ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li></ul>

- 
- Material Conversion (Production and Transformation)

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.
- 

CERTIFICATION  
PERIOD

7 March 2023 – 6 March 2026

---

NEXT AUDIT  
TYPE

Re-Certification Audit

---

NEXT AUDIT  
DUE DATE

6 March 2026

---

CERTIFICATE  
NUMBER

259

---

## SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has a documented procedure explaining the identification of legal requirements, periodic (i.e. monthly) monitoring meetings chaired by the Unit. A digital compliance system is in place with a 'maker and checker system'. Compliances are mapped as per the due date. Annual legal compliance audits are conducted as per corporate guidelines.
1.2 Anti-Corruption	Conformance	The Entity has established a 'Business Value Committee' which is responsible and accountable for anti-corruption. The Committee work against Corruption in all its forms, including Extortion and Bribery, consistent with Applicable Law and prevailing international standards. Each employee has received training on anti-corruption as part of induction training as well as refresher training. The Entity has a reporting mechanism, including a 'whistleblower' policy to report anti-corruption incidents: <a href="https://www.hindalco.com/upload/pdf/hindalco-whistleblower-policy-19.pdf">https://www.hindalco.com/upload/pdf/hindalco-whistleblower-policy-19.pdf</a>
1.3 Code of Conduct	Conformance	The Entity has established a Corporate Principle and Code of Conduct, released in August 2022: <a href="https://www.hindalco.com/upload/pdf/hindalco-code-conduct.pdf">https://www.hindalco.com/upload/pdf/hindalco-code-conduct.pdf</a> Training is provided to employees on the Code of Conduct, values and anti-Bribery law.
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	There are various Policies across the Entity addressing environmental, social and governance (ESG) topics either as incorporated policies or stand alone. The statutory reporting on corporate governance is periodically reported to the regulatory body and Stakeholders: <a href="https://www.hindalco.com/investor-centre/governance/corporate-governance-report">https://www.hindalco.com/investor-centre/governance/corporate-governance-report</a> The Human Rights Policy is available at: <a href="https://www.hindalco.com/upload/pdf/human-right-policy.pdf">https://www.hindalco.com/upload/pdf/human-right-policy.pdf</a> The Environment Policy is available at: <a href="https://www.hindalco.com/upload/pdf/hindalco-environment-policy.pdf">https://www.hindalco.com/upload/pdf/hindalco-environment-policy.pdf</a>
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	The Policies addressing ESG issues are endorsed by unit level management. The required resources, in terms of employees, finance and infrastructure are provided and reviewed monthly.

CRITERION	RATING	COMMENT
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	The Policies addressing ESG issues are communicated to internal Stakeholders through display boards and training and to external Stakeholders through material used during corporate social responsibility (CSR) community programs/initiatives and are also available on the website.
2.2 Leadership	Conformance	Senior management commitment has been made and is reflected through the signing of policies. The Entity level Management Representative has been identified as having overall responsibility and authority for ensuring conformance with the requirements of the ASI Performance Standard. The Management Representative is supported by an ASI implementation team and governance structure and reports to the Unit Head. The ASI governance team has been trained on ASI Standards and requirements.
2.3a Environmental and Social Management Systems (environmental)	Conformance	The Entity holds valid third-party certification for ISO 45001:2018. Refer to: <a href="https://www.hindalco.com/Upload/PDF/certificate-taloja-IMS-certificate-2023.pdf">https://www.hindalco.com/Upload/PDF/certificate-taloja-IMS-certificate-2023.pdf</a>
2.3b Environmental and Social Management Systems (social)	Conformance	The Entity has developed social Policies and guidelines for 'day-to-day' operations, as well as other relevant documents such as a certified standing order (rule book) and Collective Bargaining agreement. Documents are available in the central Human Resources (HR) tools. Hindalco has a 'Great Place to Work' certification in recognition of good HR practices: Awards and recognition for ESG practices are available at: <a href="https://www.hindalco.com/about-us/awards-and-recognitions">https://www.hindalco.com/about-us/awards-and-recognitions</a> The Entity holds valid third-party certification for ISO 45001:2018. Refer to: <a href="https://www.hindalco.com/Upload/PDF/certificate-taloja-IMS-certificate-2023.pdf">https://www.hindalco.com/Upload/PDF/certificate-taloja-IMS-certificate-2023.pdf</a>
2.4 Responsible Sourcing	Minor Non-Conformance	The Entity has prepared a draft procedure 'Sustainable Sourcing SOP and Requirements' which explains the supplier assessment methodology for new suppliers covering Conflict-Affected Areas and supplier risk identification, however this is in progress and still has not been completed.
2.5 Impact Assessments	Conformance	The Entity has an expansion plan to establish a coating line. As per statutory requirements, an Environment Impact Assessment (EIA) was undertaken that addresses ESG requirements including external Stakeholder consultation (within 10 kilometres), additional water, waste and energy demand.

CRITERION	RATING	COMMENT
2.6 Emergency Response Plan	Conformance	The Entity's on-site Emergency Response Plan has been revised (September 2024) to include 'flood' in response to an emergency encountered during the recent monsoon period (i.e. June-September). The detailed Flood Disaster Management Plan has now been developed which defines preparedness at a 'micro level', with identification of vulnerable areas throughout the Entity. With coordination with the Mutual Aid Response Group (MARG), drills are to be undertaken prior to each monsoon season.
2.7 Mergers and Acquisitions	Conformance	The Entity has developed an internal process for Due Diligence as per the internal Environment Social Impact Assessment (ESIA) protocol including merger and acquisition. There has been no merger or acquisition during the past three years.
2.8 Closure, Decommissioning and Divestment	Conformance	The Entity has developed an internal process to review environmental, social and governance issues in the planning process for closure, decommissioning and divestment. There has been no closure, decommissioning and divestment activity during the past three years.
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Conformance	The Entity is incorporated into the Group-wide (i.e. Corporate level) Integrated Annual Report 2023-24, available at: <a href="https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf">https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf</a>
3.2 Non-compliance and liabilities	Conformance	The Entity has disclosed information about significant fines, judgments, penalties and non-monetary sanctions for failure to comply with Applicable Law in its corporate sustainability reporting. There were no significant fines, judgments, penalties and non-monetary sanctions, and this is disclosed in the Integrated Annual Report on page 206: <a href="https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf">https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf</a>
3.3a Payments to governments (legal and contractual)	Conformance	The Entity has made payments to governments for applicable taxes e.g., Goods and Service Tax (GST) in India, import duty, and income tax in accordance with legal and other contractual requirements.
3.3b Payments to governments (disclosure - bauxite mining)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.4 Stakeholder complaints, grievances and requests for information	Conformance	There are proactive measures to outreach employees and external Stakeholders to have consultations and to raise concerns. The grievance procedure is also explained in the

CRITERION	RATING	COMMENT
		employees' collective bargaining agreement. A 'whistleblower' policy is available at: <a href="https://www.hindalco.com/upload/pdf/hindalco-whistleblower-policy-19.pdf">https://www.hindalco.com/upload/pdf/hindalco-whistleblower-policy-19.pdf</a>
PRINCIPLE 4 MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	The Entity has evaluated the life cycle impacts of its major products and undertaken a Life Cycle Assessment (LCA) study using the 'Cradle to Gate' methodology as per ISO 14040 and ISO 14044.
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	The Entity has evaluated life cycle impacts and undertaken an LCA study using the 'Cradle to Gate' methodology as per ISO 14040 and ISO 14044. The Entity is currently reviewing existing LCA as a response to 'hot spots' identified due to improvement in energy efficiency, use of renewable energy and overall resource efficiency.
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	The LCA related disclosure is available on pages 128 and 141 of the Integrated Annual Report 2023-24, available at: <a href="https://uat.hindalco.com/Upload/PDF/hindalco-annual-report-2023-24.pdf">https://uat.hindalco.com/Upload/PDF/hindalco-annual-report-2023-24.pdf</a>
4.2 Product design	Conformance	The Entity has a research and development department, 'Hindalco Innovation Centre-HIC', situated in the plant. The Entity utilises 'CLAD scrap' in value added products such as roofing sheet and aluminium circle.
4.3a Aluminium Process Scrap (targets)	Conformance	The Entity's internal Aluminium Process Scrap is 100% collected, segregated as per alloy/grade, re-melted and re-used.
4.3b Aluminium Process Scrap (alloy separation)	Conformance	The internal Aluminium Process Scrap is 100% collected, segregated as per alloy/grade e.g., 8xxx, 3xxx series, re-melted and reused. Process scrap is also received from certain customers as per agreement. There is a re-melting furnace and a recycling furnace. Key performance indicators including melt loss and burner efficiency are tracked monthly and displayed near work areas.
4.4a Collection and recycling of products at end-of-life (strategy)	Conformance	The Entity has implemented a corporate level strategy to increase the collection and recycling rate. The Entity has reviewed and updated its recycling strategy and set a target to double the external Scrap (post-consumer Scrap) by Financial Year (FY) 2026-27 from current levels.
4.4b Collection and recycling of products at end-of-life (engagement)	Conformance	The Entity engages with local recycling systems to increase recycling rates. At a corporate level, there are efforts at regional and national levels to increase recycling

CRITERION	RATING	COMMENT
		rates through policy advocacy engagement, process scrap from customers, and buy back arrangements.
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	<p>The Entity has calculated Greenhouse Gas (GHG) emissions for both Scope 1 and Scope 2 and energy consumption by source. GHG data are reported at a corporate level in the Integrated Annual Report, page 149-152: <a href="https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf">https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf</a></p> <p>At the Entity level, GHG emissions for Scope 1 and 2 are calculated using 'Oracle' software application with a reporting period April to March.</p>
5.2 GHG emissions reductions	Conformance	<p>The Entity's Group level 'decarbonisation roadmap' has been disclosed in the Annual Report on page 208: <a href="https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf">https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf</a></p> <p>The Entity has established a 'year on year' reduction plan to FY 2029 with intermittent targets by FY 2026. Measures to achieve reductions are underway (for example: 10 Megawatt (MW) solar plant through open access commissioned in August 2024 and proposed wind generated power by FY 2027.</p>
5.3a Aluminium Smelting (management system)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3b Aluminium Smelting (up to and including 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3c Aluminium Smelting (after 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 6 EMISSIONS, EFFLUENTS AND WASTE		
6.1 Emissions to Air	Conformance	<p>The Entity undertakes stack monitoring in accordance with its 'Consent to Operate' (CTO) issued by the Maharashtra Pollution Control Board. Emissions are checked by an approved external agency.</p> <p>The Entity undertakes air emission testing more frequently and monitors for a broader set of parameters than that required in the CTO. Compliance reports are submitted to government authorities monthly, along with other environmental performance areas including energy, water and chemicals.</p> <p>The Entity has implemented measures beyond legal requirements to minimise air pollution such as switching to an alternate fuel.</p> <p>Air pollution levels are communicated to Stakeholders and interested parties via an external display board.</p>



CRITERION	RATING	COMMENT
		The Entity is also undertaking monthly monitoring of environmental parameters including air emissions from external approved agency, checked for Cold Mill-II stacks. These emissions are within permissible limits. The emissions along with other environmental parameters are displayed on digital board outside the Entity's main gate, in accordance with legal requirements.
6.2 Discharges to Water	Conformance	The Entity complies with the water discharge requirements of its 'Consent to Operate' (CTO) issued by the Maharashtra Pollution Control Board. Treated industrial and domestic wastewater parameters are monitored via an online analyser.
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	The Entity has implemented a corporate level procedure and assessed major risk areas of operations to address Spills and Leakage which may contaminate air, water and/or soil.
6.3b Assessment and Management of Spills and Leakage (management)	Conformance	The Entity has developed and implemented a management plan and associated practices to contain and prevent spillages.
6.4a Reporting of Spills (immediate disclosure)	Conformance	The Entity has established a reporting system and practices to report spillage of any nature or location.
6.4b Reporting of Spills (regular reporting)	Conformance	The Entity reports Spills via an annual environment statement and monthly via an environmental performance report that is submitted to local environment authorities. Reporting of Spills is also addressed at a corporate level in the Integrated Annual Report, page 166: <a href="https://uat.hindalco.com/Upload/PDF/hindalco-annual-report-2023-24.pdf">https://uat.hindalco.com/Upload/PDF/hindalco-annual-report-2023-24.pdf</a>
6.5a Waste management and reporting (strategy)	Conformance	The Entity has developed a procedure for waste management, which addresses the separation of Hazardous and Non-Hazardous Waste, with a focus on waste minimisation at source, in accordance with the Waste Mitigation Hierarchy.
6.5b Waste management and reporting (disclosure)	Conformance	The Entity's waste management reporting is publicly communicated via the Hindalco Group's Integrated Annual Report, pages 165-171: <a href="https://uat.hindalco.com/Upload/PDF/hindalco-annual-report-2023-24.pdf">https://uat.hindalco.com/Upload/PDF/hindalco-annual-report-2023-24.pdf</a>
6.6a Bauxite Residue (storage construction)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6b Bauxite Residue (integrity checks and controls)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
6.6c Bauxite Residue (water discharge)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6d Bauxite Residue (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6e Bauxite Residue (state of the art technologies)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6f Bauxite Residue (remediation)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a Spent Pot Lining (SPL) (storage and management)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7b Spent Pot Lining (SPL) (recovery and recycling)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7c Spent Pot Lining (SPL) (Untreated SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7d Spent Pot Lining (SPL) (review of alternatives)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7e Spent Pot Lining (SPL) (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a Dross (recovery)	Conformance	Dross generated by the remelt and recycle furnaces is sent to an external authorised agency to maximise the recovery of Aluminium by treatment of Dross and Dross residues.
6.8b Dross (recycling)	Conformance	Dross generated by the remelt and recycle furnaces is sent to an external authorised agency to maximise the recycling of treated Dross residues.
6.8c Dross (review of alternatives)	Conformance	The Entity works closely with an external authorised agency which handles Dross residues to explore alternative ways to prevent landfilling.
PRINCIPLE 7 WATER STEWARDSHIP		
7.1a Water assessment (mapping)	Conformance	The Entity has developed a water balance diagram and installed a water flow meter, duly calibrated to measure/monitor water consumption and discharge quantities.
7.1b Water assessment (risk assessment)	Conformance	The Entity has conducted a water risk assessment and implemented mitigation measures within legal conditions. 100% of the treated water from the Entity's Effluent Treatment Plant (ETP) is sent to the industrial area authority (MIDC) ETP. Stormwater collected on site is used for irrigation and in the cooling towers.

CRITERION	RATING	COMMENT
7.2a Water management (management plans)	Conformance	The Entity has implemented the Group-wide Water Stewardship Policy as well as a technical standard for water management. Rainwater from certain rooftops is collected, stored and re-used. The Entity is not in a water-stress zone.
7.2b Water management (monitoring)	Conformance	Daily water consumption is monitored using water flow meters duly calibrated which is further consolidated in monthly reports. The statistical analysis is undertaken for performance improvements and the decision making process on a monthly basis. Specific water consumption (SWC) per tonne of finished goods is tracked with regard to the target. The Entity has a water taskforce that meets monthly.
7.3 Disclosure of water usage and risks	Conformance	The Entity's water-related targets, water usage and risks are disclosed in the corporate level Integrated Annual Report - water reduction targets, water intensity and recycling on pages 155-161: <a href="https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf">https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf</a> The Entity also submits periodic compliance reports to Government authorities which includes monthly water testing reports.
PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Conformance	The Entity has conducted a Biodiversity assessment and there are no national parks or sanctuaries within a 10 kilometre radius.
8.2a Biodiversity management (biodiversity action plans)	Conformance	The Entity has developed and implemented a biodiversity management plan based on the outcome of the biodiversity assessment.
8.2b Biodiversity management (consultation and mitigation hierarchy)	Conformance	The biodiversity management plan is discussed during apex/unit level sustainability meetings, 'townhall' meetings as well as with the nearby community via the CSR program personnel.
8.2c Biodiversity management (reporting)	Conformance	Biodiversity related disclosures are made through the Hindalco Integrated Annual Report, on page 174: <a href="https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf">https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf</a>
8.3 Alien Species	Conformance	There were some invasive species noted on site, which have been identified in the Entity's risk assessment. Necessary measures have been taken for the disposal of these existing species and the ongoing prevention of introducing new invasive species onto site.

CRITERION	RATING	COMMENT
8.4a Commitment to “No Go” in World Heritage properties (exploration and new mines)	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
8.4b Commitment to “No Go” in World Heritage properties (existing mines)	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
8.5a Mine rehabilitation (best available techniques)	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
8.5b Mine rehabilitation (financial provisions)	Not Applicable	This Criterion is not applicable to the Entity’s Certification Scope.
<b>PRINCIPLE 9 HUMAN RIGHTS</b>		
9.1a Human Rights Due Diligence (policy)	Conformance	<p>The Entity adheres to a corporate level Human Rights Policy, having a formal commitment to fulfil national and international Human Rights obligations.</p> <p>The Entity recently reviewed and updated its Human Rights Policy (February 2024), available at: <a href="https://www.hindalco.com/upload/pdf/human-right-policy.pdf">https://www.hindalco.com/upload/pdf/human-right-policy.pdf</a></p> <p>Communication of the Policy has been made through posters, and employee workshop with the assistance of a Non-Government Organisation (NGO).</p>
9.1b Human Rights Due Diligence (process)	Conformance	<p>The Entity has implemented a ‘Human Rights Risk Register’ which addresses internal and external business activities including Health and Safety, as well as existing mitigation measures that are implemented and monitored.</p> <p>The Entity has periodically reviewed and updated its Human Rights risk assessment for new practices.</p>
9.1c Human Rights Due Diligence (remediation)	Conformance	<p>The Entity has developed adequate remedial measures to handle violations of any Human Rights including a complaints Grievance Mechanism, ‘whistleblower’ Policy, and detailed guidelines in the Corporate Code of Conduct. <a href="https://www.hindalco.com/upload/pdf/hindalco-code-conduct.pdf">https://www.hindalco.com/upload/pdf/hindalco-code-conduct.pdf</a> <a href="https://www.hindalco.com/upload/pdf/hindalco-whistle-blower-policy-19.pdf">https://www.hindalco.com/upload/pdf/hindalco-whistle-blower-policy-19.pdf</a></p> <p>The Entity has updated its remedial measures for emerging Human Rights risk and impacts, such as female employees working night shift as and when required, and applicable compliances have been fulfilled.</p>
9.2 Women’s Rights	Conformance	<p>Human Rights including women’s rights are addressed in the corporate Human Rights Policy, available at: <a href="https://www.hindalco.com/upload/pdf/human-right-policy.pdf">https://www.hindalco.com/upload/pdf/human-right-policy.pdf</a></p> <p>Specific benefits such as maternity leave are provided for</p>

CRITERION	RATING	COMMENT
		<p>women employees. The Prevention of Sexual Harassment (POSH) Policy and guidelines are documented and made publicly available at:  <a href="https://www.hindalco.com/upload/pdf/hindalco-posh-policy.pdf">https://www.hindalco.com/upload/pdf/hindalco-posh-policy.pdf</a></p> <p>There is also a corporate level initiative for women employees "WoWforce": <a href="https://wowforce.adityabirla.com/">https://wowforce.adityabirla.com/</a>  Training on women's rights is provided via e-learning and in-person. Information such as the POSH Policy and grievance reporting channel is provided on display boards. Women's empowerment has become a focus area and women participation has been increased since the previous ASI Audit. Related disclosures are made in corporate Sustainability Report page 100:  <a href="https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf">https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf</a></p>
9.3 Indigenous Peoples	Not Applicable	This Criterion is not applicable, as there is no presence of Indigenous Peoples or their lands, territories and resources identified.
9.4 Free, Prior, and Informed Consent (FPIC)	Not Applicable	This Criterion is not applicable, as there is no presence of Indigenous Peoples and thus Free, Prior, and Informed Consent (FPIC) is not required.
9.5 Cultural and sacred heritage	Not Applicable	This Criterion is not applicable, as there are no sacred or cultural heritage sites and values within the Entity's Area of Influence.
9.6a Resettlements (avoid or minimise)	Conformance	No Resettlements are being considered or have taken place during the period since the Entity joined ASI. However, the Entity has developed related guidelines on resettlement.
9.6b Resettlements (where unavoidable)	Not Applicable	This Criterion is not applicable, as no Resettlements are being considered or have taken place since the Entity joined ASI. However, the Entity developed related guidelines on resettlement.
9.7a Local Communities (rights and interests)	Conformance	The Entity has established an integrated corporate social responsibility (CSR) approach to serving Local Communities. The CSR projects are designed to meet Stakeholder needs as well as respect the legal and customary rights and interests of Local Communities.
9.7b Local Communities (impacts)	Conformance	The major focus areas of the Entity's CSR program include education, health, infrastructure support, and sustainability programs such as tree planting and reducing single use plastic. The Entity recently engaged with a Non-Government Organisation (NGO) for social reform. The Entity has conducted a socio-economic impact

CRITERION	RATING	COMMENT
		<p>assessment as part of the expansion project for the Coating Line.</p> <p>The Entity is continuing to engage with communities in six villages of Wavanje Panchayat, Khanachbangla &amp; Katkarwadi and planning to expand to more villages over time, as per the expansion project approved Environment Condition (EC) village surveys. There is budget and target beneficiaries for 2024-25 across thematic areas of education, health &amp; family welfare, infrastructure development, sustainable livelihood and skill building.</p>
9.7c Local Communities (livelihoods)	Conformance	<p>The Entity has created a positive impact on the livelihood of Local Communities with job opportunities. This was highlighted by the Local Community (village) heads and villagers, and re-affirmed during worker interviews.</p>
9.8 Conflict-Affected and High-Risk Areas	Conformance	<p>The Entity has a formal commitment to avoid contributing to armed conflict or Human Rights abuses in Conflict-Affected and High-Risk Areas (CAHRAs).</p> <p>This is addressed during the Human Rights Due Diligence activities and responsible sourcing deployment, and includes adherence to the Human Rights Policy and Supplier Code of Conduct:</p> <p><a href="https://www.hindalco.com/upload/pdf/human-right-policy.pdf">https://www.hindalco.com/upload/pdf/human-right-policy.pdf</a></p> <p><a href="https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf">https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf</a></p> <p>The Entity has no business relationships with other entities within CAHRAs.</p>
9.9 Security practice	Conformance	<p>The Entity has recently changed security providers from internal employees to an external agency. Previous security guards have been provided skills upgradation and working in production and staff categories, in accordance with discussion and acceptance with the Trade Union.</p> <p>The related approvals to use private (external) security agency has been approved by the Department of Industry, Energy and Labor, Government of Maharashtra as per the <i>Maharashtra Private Security Guard Act 1981</i>, Rule 23. It was discussed and found to be satisfactory during security guard interviews during the Audit.</p>
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	<p>The Entity has committed to Freedom of Association in its Human Rights Policy. There is one registered Trade Union 'Hindalco Karamchari Sanghatan' at the Entity and Workers have a choice in membership.</p>
10.1b Freedom of Association and Right to Collective	Conformance	<p>The Entity has committed to the rights of Workers to Collective Bargaining in its Human Rights Policy. One registered Trade Union 'Hindalco Karamchari Sanghatan' is</p>

CRITERION	RATING	COMMENT
Bargaining (collective bargaining)		represented on site. The long term settlement was negotiated and agreed between management and employees via the Trade Union.
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Not Applicable	This Criterion is not applicable, as the Entity operates in India where national law does not restrict the right to Freedom of Association and Collective Bargaining.
10.2a Child Labour (minimum age)	Conformance	The exclusion of Child Labour is incorporated in the corporate level Human Rights Policy and includes a formal commitment to fulfill both national and international Human Rights obligations and undertake necessary Due Diligence including Child Labour. The minimum hiring age is 18 years which is implemented through hiring processes and practices, including proof of age verification. No suspected case of Child Labour was found during the audit.
10.2b Child Labour (hazardous)	Conformance	The Entity neither engages in nor supports Hazardous Child Labour in its business activities.
10.2c Child Labour (worst forms)	Conformance	The Entity neither uses nor supports the use of the Worst Forms of Child Labour and complies with related national and international law.
10.3a Forced Labour (human trafficking)	Conformance	The Entity has developed policies and procedures which state that it will neither engage in nor support the use of Forced Labour or Human Trafficking, either directly or through any employment or recruitment agencies.
10.3b Forced Labour (deposits, fees, advances)	Conformance	The Entity has developed policies and procedures which state that it will neither engage in nor support the use of Forced Labour, and it does not require any form of deposit, recruitment fee or equipment advance from Workers either directly or through employment or recruitment agencies.
10.3c Forced Labour (migrant workers)	Conformance	The Entity has developed policies that state that it will neither engage in nor support the use of Forced Labour, and it does not require any Migrant Workers to lodge deposits or security payments at any time.
10.3d Forced Labour (debt bondage)	Conformance	The Entity has developed policies that state that it will neither engage in nor support the use of Forced Labour, and it does not hold any Workers in Debt Bondage or force them to work in order to pay off a debt.
10.3e Forced Labour (freedom of movement)	Conformance	The Entity has developed policies that state that it will neither engage in nor support the use of Forced Labour, and it does not unreasonably restrict the freedom of movement of Workers in the workplace.



CRITERION	RATING	COMMENT
10.3f Forced Labour (retention of identity papers, permits, certificates)	Conformance	The Entity has developed policies that state that it will neither engage in nor support the use of Forced Labour, and it does not retain original copies of Workers' identity papers, work permits, travel documents or training certificates.
10.3g Forced Labour (freedom to terminate employment)	Conformance	The Entity has developed policies that state that it will neither engage in nor support the use of Forced Labour, and it does not deny Workers the freedom to terminate their employment at any time without penalty, given notice of reasonable length as stated in the employment agreement.
10.4 Non-Discrimination	Conformance	<p>The Entity has developed policies and conducted a Human Rights risk assessment covering Non-Discrimination to ensure equal opportunities and to not engage in or support Discrimination in hiring, salary, promotion, training, advancement opportunities or termination of any Worker on the basis of gender, race, national or social origin, religion, disability, political affiliation, sexual orientation, marital status, family responsibilities, age, or any other condition that could give rise to Discrimination.</p> <p>The Corporate Group is currently developing a diversity and inclusion program, as described in the Integrated Annual Report, page 80:  <a href="https://www.hindalco.com/upload/pdf/hindalco-integrated-annual-report-2021-22.pdf">https://www.hindalco.com/upload/pdf/hindalco-integrated-annual-report-2021-22.pdf</a></p>
10.5 Communication and engagement	Conformance	<p>The Entity has developed an engagement plan with its employees and other external Stakeholders to effectively communicate its policies and programs, which are displayed on the notice board and via discussion at committees and task forces.</p> <p>There is a corporate driven Organisation Effectiveness (OE) calendar. Employee engagement activities have been undertaken. Also, Stakeholder meetings such as the canteen committee and Contractors, are undertaken quarterly.</p>
10.6 Disciplinary practices	Conformance	The Entity has a certified standing order as per statutory requirements, in which detailed statutory disciplinary practices are displayed in work areas for employees.
10.7a Remuneration (living wage)	Conformance	The living wage calculation has been conducted, which has considered a district/local socio-economic analysis. The minimum wage paid by the Entity is higher than the calculated living wage.
10.7b Remuneration (method of payment)	Conformance	Monthly salaries are paid on the last working day of each month via bank transfer. The Overtime payment is made at



CRITERION	RATING	COMMENT
		a premium rate (i.e., 200% for weekdays) along with salary as applicable. Payslips are emailed to each employee.
10.8 Working Time	Conformance	The working hours are recorded, including for Contractors and security personnel, through biometric machines. The working hours are as per national laws. There are public and national holidays as per legal requirements plus sick leave, casual leave, and privileged leave, as per rules. Employees working on public holidays are entitled to a premium payment as per legal norms. The Overtime analysis is undertaken monthly. The Entity complies with applicable national laws and the in-force Collective Bargaining Agreement.
PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Policy (policy)	Conformance	The Entity has documented its Occupational Health and Safety (OH&S) Policy, which is disseminated to the workforce via display and training, and is available at: <a href="https://www.hindalco.com/upload/pdf/safety-and-occupational-health-policy.pdf">https://www.hindalco.com/upload/pdf/safety-and-occupational-health-policy.pdf</a>
11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Conformance	The Entity has documented its OH&S Policy, which includes reference of its applicability to the workforce and visitors. Periodic safety training is provided on the policy. All visitors undergo a mandatory safety briefing covering the policy and safety precautions required: <a href="https://www.hindalco.com/upload/pdf/safety-and-occupational-health-policy.pdf">https://www.hindalco.com/upload/pdf/safety-and-occupational-health-policy.pdf</a>
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	The Entity has documented within its OH&S Policy a commitment to respect and implement national and international laws on Worker health and safety, as applicable.
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Conformance	The Entity has documented within its OH&S Policy a commitment to respect the Workers' right to understand the hazards and safe practices for their work, and the authority to refuse or stop unsafe work.
11.2 OH&S Management System	Conformance	The Entity is certified to ISO 45001, valid until 2023. There is an Integrated Management System manual addressing ISO 45001:2018 requirements supported by health, safety and environment (HSE) procedures. Employees and Contractors have received training on OH&S topics.
11.3 Employee engagement on health and safety	Conformance	The Entity has established a safety committee comprising of management and Workers from various departments. The Entity has also developed a safety training plan for employees on various topics including health and safety.

CRITERION	RATING	COMMENT
11.4 OH&S performance	Conformance	The Entity has established key performance indicators (KPI's) including the number of minor accidents, reportable accidents and Lost Time Accident Rate (LTAR). The Entity evaluates and monitors its OH&S performance through periodic monitoring of KPIs and internal and external audits.

**Document Control and Version History**

Revision	Date	Notes
0	7 March 2023	Initial Certification Audit – Full Certification
1	8 April 2025	Surveillance Audit