
ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

HINDALCO INDUSTRIES LTD – RENUKOOT DOWNSTREAM

CERTIFICATE
NUMBER

327

ASI
STANDARD

PERFORMANCE
STANDARD
(V2 2017)

CERTIFICATION
LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITOR

CETIZION
VERIFICA

DATE OF ISSUE

12 SEPTEMBER 2023

DATE OF EXPIRY

11 SEPTEMBER 2026

CERTIFIED SINCE

12 SEPTEMBER 2023

AUTHORISED BY

A stylized, handwritten signature in black ink, appearing to be 'J. H.' followed by a long horizontal stroke.

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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

Manufacture of Ingots, Wire Rods, Rolled and
Extruded Products at the Renukoot facility, India.

SUMMARY AUDIT REPORT

PERFORMANCE

STANDARD

OVERVIEW

MEMBER NAME	HINDALCO INDUSTRIES LTD
ENTITY NAME	HINDALCO INDUSTRIES LTD – Renukoot Downstream
CERTIFICATION SCOPE	Manufacture of Ingots, Wire Rods, Rolled and Extruded Products at the Renukoot facility, India.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Aluminium Re-melting/RefiningCasthousesSemi-FabricationMaterial Conversion (Production and Transformation)
ASI STANDARD	<ul style="list-style-type: none">Performance Standard V2
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit (15 – 19 May 2023)Surveillance Audit (8 – 10 April 2025)
AUDIT FIRM	Cetizion Verifica
AUDIT DATE	<ul style="list-style-type: none">15 – 19 May 2023 (Initial Certification Audit)8 – 10 April 2025 (Surveillance Audit)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">18 August 2023 (Initial Certification Audit)1 June 2025 (Surveillance Audit)
AUDIT SCOPE	<p><u>Initial Certification Audit (15 – 19 May 2023)</u></p> <p>The Audit Scope covered the manufacture of Ingots, Wire Rods, Rolled and Extruded Products at the Renukoot facility, India.</p> <p>The supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">Aluminium Re-melting/RefiningCasthousesMaterial 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>

Surveillance Audit (8 – 10 April 2025)

The Audit Scope covered the manufacture of ingots, wire rods, rolled and extruded products at the Renukoot Downstream Business, India.

The supply chain activities included in the Audit Scope:

- Aluminium Re-melting/Refining
- Casthouses
- Material Conversion (Production and Transformation)
- Other manufacturing or sale of products containing Aluminium

Criteria that were identified as non-conformities from the previous Audit 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

12 September 2023 – 11 September 2026

NEXT AUDIT
TYPE

Re-Certification Audit

NEXT AUDIT
DUE DATE

11 September 2026

CERTIFICATE
NUMBER

327

SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has identified applicable legal requirements and periodic monitoring meetings are undertaken and are chaired by the Unit Head. The Entity has integrated a digital compliance tool into existing processes, and has developed procedures for legal compliance audits, which require periodic independent compliance audits. The legal team personnel undergo periodic training relating to Applicable Laws and related fields.
1.2 Anti-Corruption	Conformance	The Entity has established a Business Value Committee which has overall responsibility and accountability for anti-Corruption. The Committee works against Corruption in all its forms, including Extortion and Bribery, consistent with Applicable Law and prevailing international standards. Employees receive training on anti-Corruption during inductions and periodic refresher training.
1.3 Code of Conduct	Conformance	The Entity has implemented the Hindalco Corporate Principles and Code of Conduct, available at: https://www.hindalco.com/upload/pdf/hindalco-code-conduct.pdf Training is delivered on the Code of Conduct, Corporate values and anti-Bribery laws.
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	There are various Policies implemented throughout the Entity that address Environment, Social and Governance (ESG) topics, either as incorporated policies or as a stand-alone document. Statutory reporting on Corporate governance is periodically reported to the regulatory body and Stakeholders: https://www.hindalco.com/investor-centre/governance/corporate-governance-report Human Rights Policy: https://www.hindalco.com/upload/pdf/human-right-policy.pdf Environment Policy: https://www.hindalco.com/upload/pdf/hindalco-environment-policy.pdf
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	The ESG Policies are endorsed by the Entity's unit level management. Appropriate resources, including employees, finance and infrastructure are provided and reviewed monthly.

CRITERION	RATING	COMMENT
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	The Entity's ESG policies are communicated to both internal and external Stakeholders as suitable e.g., displayed at the Entity, training of employees, available on the website, and focused interaction with the community under the Corporate social responsibility programs and initiatives.
2.2 Leadership	Conformance	A commitment from senior management is reflected through the signing of each ESG Policy. The Entity has nominated a Management Representative as having overall responsibility and authority for ensuring conformance with the requirements of the ASI Performance Standard. The Management Representative is supported by a governance team, which has been trained on these requirements.
2.3a Environmental and Social Management Systems (environmental)	Conformance	The Entity is part of the Hindalco group-level Integrated Management System certification including the Environment Management System as per ISO 14001:2015: https://www.hindalco.com/Upload/PDF/IMS-certificate-hindalco.pdf
2.3b Environmental and Social Management Systems (social)	Conformance	The Entity is part of the Hindalco group-level Integrated Management System certification for the Occupational Health and Safety (OH&S) Management System as per ISO 45001:2018: https://www.hindalco.com/Upload/PDF/IMS-certificate-hindalco.pdf The Entity has implemented the Hindalco social Policies and guidelines, as well as other relevant documents such as the certified standing order (rule book) and Collective Bargaining Agreement. The Entity is part of the Hindalco 'Great Place to Work' certification in recognition of good human resources practices: https://www.hindalco.com/about-us/awards-accreditations
2.4 Responsible Sourcing	Conformance	The Entity has developed a supplier Due Diligence system including a detailed procedure to check conformance with the Supplier Code of Conduct and has established a Responsible Supply Chain Policy which is communicated to all suppliers. The Entity has reviewed and updated the Supplier Code of Conduct to include Conflict Affected and High-Risk Areas (CAHRAs), required supplier contracts and the execution of purchase orders that mandate compliance with the Code. Hindalco Supplier Code Of Conduct: https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf#page=3

CRITERION	RATING	COMMENT
		<p>Responsible Supply Chain Policy: https://www.hindalco.com/Upload/PDF/responsible-supply-chain-policy.pdf</p> <p>The Entity's Buyer Team has received training on relevant topics. Supplier audit activities have been implemented using a third party, and further progress and effectiveness will be evaluated during the next Audit.</p>
2.5 Impact Assessments	Conformance	There is a documented Capital Expenditure Management System (CEMS) Manual that details the step-by-step process activities. The project was subject to a comprehensive review assessing ESG aspects including statutory approvals and safety standards at the Entity and Corporate level, and progress is tracked via the Enterprise Resource Planning (ERP) tool.
2.6 Emergency Response Plan	Conformance	The Entity has developed and implemented a detailed on-site Emergency Response Plan. The command structures are described in the Plan and the emergency control room is staffed by a security team continuously. Periodic training and emergency mock drills are conducted at defined intervals.
2.7 Mergers and Acquisitions	Conformance	The Entity has established internal processes for Due Diligence, as per the internal Environmental and Social Impact Assessment (ESIA) protocol, including for mergers and acquisitions. There has been no merger or acquisition activity during the past three years.
2.8 Closure, Decommissioning and Divestment	Conformance	The Entity has established internal processes to review environmental, social and governance issues in the planning process for closure, decommissioning and divestment, with responsibility with the Corporate Executive Committee. There has been no closure, decommissioning or divestment activity during the past three years.
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Conformance	<p>The Entity is part of the Hindalco Group's sustainability performance reporting, publicly disclosed in the Integrated Annual Report, which is prepared in accordance with the Global Reporting Initiative (GRI) Guidelines and other reporting protocols: https://www.hindalco.com/investors/integrated-report/annual-reports</p>
3.2 Non-compliance and liabilities	Conformance	The Entity discloses information on significant fines, judgments, penalties and non-monetary sanctions for

CRITERION	RATING	COMMENT
		failure to comply with Applicable Law in the Integrated Annual Report. There have been no significant fines, judgments, penalties and non-monetary sanctions as disclosed in the Integrated Annual Report 2023-24: https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf
3.3a Payments to governments (legal and contractual)	Conformance	The Entity only makes payments to governments for applicable taxes such as Goods and Service Tax (GST) in India, import duty or income tax, on a legal or contractual basis. This is undertaken strictly through bank transfer and not via cash transactions,
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	<p>The Entity has implemented a grievance handling procedure that defines various means of receiving grievances, the management of the escalation of grievances and response times, which is available via email at: hil-rkt-ruralmeet@adityabirla.com</p> <p>There are proactive measures are in place to reach employees, including Contractors, for consultation and to raise concerns. There is a practice of monthly 'face-to-face' consultation with contracted employees and minutes are recorded. The grievance procedure is detailed in the employees' Collective Bargaining Agreement. The Entity has a Whistleblower Policy which is available at: https://www.hindalco.com/upload/pdf/hindalco-whistle-blower-policy-19.pdf</p>
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, including wire rods and extruded parts. A Life Cycle Assessment (LCA) study was conducted using a cradle-to-gate methodology as per ISO 14040 and ISO 14044.
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	The LCA study was conducted using cradle-to-gate methodology, as per ISO 14040 and ISO 14044. The Entity also shares the LCA with customers and other interested parties upon request.
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	The LCA study was conducted using 'cradle-to-gate' methodology, as per ISO 14040 and ISO 14044. The LCA related disclosure are available in the Integrated Annual Report 2023-24: https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf

CRITERION	RATING	COMMENT
4.2 Product design	Conformance	Product specifications are documented based on customers' specific requirements and any necessary consideration of environment and health, and safety factors are implemented during process development to optimise consumption and impact.
4.3a Aluminium Process Scrap (targets)	Conformance	The Entity has established a target of collecting and re-using 100% Process Scrap.
4.3b Aluminium Process Scrap (alloy separation)	Conformance	Aluminium Process Scrap is segregated as per alloy/grades and subsequently remelted and reused. The Process Scrap segregation, identification and labelling of grade types was found satisfactory during the Audit.
4.4a Collection and recycling of products at end-of-life (strategy)	Conformance	<p>The Entity is bound by a Corporate level strategy, which includes recycling targets and engagement with various Stakeholders to increase the collection and recycling rates. The related disclosures are made in the Integrated Annual Report 2023-24:</p> <p>https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf</p> <p>At a unit level, the Entity engages with the local recycling ecosystem to increase recycling rates.</p>
4.4b Collection and recycling of products at end-of-life (engagement)	Conformance	<p>The Entity is developing a can recycling facility to address the needs of various companies of the Group. The related disclosure is made in the Integrated Annual Report 2023-24:</p> <p>https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf</p> <p>The Entity engages with the local recycling framework to increase recycling rates.</p>
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	<p>The Group-level energy use and Greenhouse Gases (GHG) emissions disclosure is available in the Integrated Report 2023-24, pages 145-152:</p> <p>https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf</p> <p>The Entity is working on a 400-kilovolt (kV) transmission line to receive a higher amount of renewable energy in the future.</p>
5.2 GHG emissions reductions	Conformance	<p>The Group level 'Decarbonisation Roadmap' and the Entity level GHG Emissions Reduction Plans, which include targets through 2025, have been disclosed in the Integrated Annual Report 2023-24, pages 53 and 149-154:</p> <p>https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf</p>

CRITERION	RATING	COMMENT
		Specific measures are being implemented to achieve the 2025 targets, with the major contribution coming from the sourcing of purchased renewable energy and the retrofitting of annealing and soaking furnaces.
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	Minor Non-Conformance	<p>The Entity complies with the legal requirement for stack monitoring, ambient air quality monitoring and noise emissions monitoring as per the Consent for Operation (CFO), issued by the Uttar Pradesh State Pollution Control Board and is undertaken by an external accredited testing laboratory. The Entity has implemented the Corporate level technical standard, which defines air emission-related requirements. The air pollution levels are communicated to Stakeholders and interested parties as per statutory requirements.</p> <p>The quarterly stack emission monitoring has resumed as per environment permit conditions, and it was confirmed the emissions are within permissible limits.</p> <p>Controls have been implemented since the last Audit to collect process emissions in the saw cutting (billet, Scrap) area, checks during the plant visit and a review of technical assessment reports confirmed their implementation. However, there has been no satisfactory progress in conducting a technical assessment for installing a localised fume collection and exhaust system in the Casthouse/wire rod area, similar to the one in the saw cutting area.</p>
6.2 Discharges to Water	Conformance	The Entity holds a valid consent for water under the Water (Prevention and Control of Pollution) Act 1974. The wastewater (treated water) parameters such as pH, Suspended Solids, Biological Oxygen Demand (BOD), oil and grease are checked. There is no water discharged except for rainwater, which is connected to external municipal drains.

CRITERION	RATING	COMMENT
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	The Entity has implemented the Corporate procedure for an assessment of the major risk areas of operations where Spills and Leakage may occur. The risk assessment has been undertaken and addresses Spills and Leakage which may contaminate air, water and/or soil.
6.3b Assessment and Management of Spills and Leakage (management)	Conformance	The Entity has developed a management plan and implemented control measures to contain and prevent Spills and Leakage in accordance with the risk assessment. There is an internal process to collect the Spills performance data for periodic review.
6.4a Reporting of Spills (immediate disclosure)	Conformance	The Entity has established a reporting system or practices for immediate reporting of Spills and Leakage.
6.4b Reporting of Spills (regular reporting)	Conformance	The Entity reports on Spills and Leakages annually through the Environmental Statement (Form V), as well as in the monthly environmental performance report submitted to local authorities. The reporting of Spills and Leakages is also addressed in the Integrated Annual Report 2023-24: https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf
6.5a Waste management and reporting (strategy)	Conformance	The Entity has developed a procedure for waste management, separating Hazardous and Non-Hazardous Waste, with a focus on waste minimisation at the source, in accordance with the Waste Mitigation Hierarchy.
6.5b Waste management and reporting (disclosure)	Conformance	The Entity reports annually its waste amounts to the authorities (Uttar Pradesh Pollution Control Board). The types of Hazardous Waste are segregated, such as spent oil, Aluminium Dross, and Effluent Treatment Plant (ETP) sludge. The quantities generated and disposal methods are disclosed in the 2023-24 Integrated Annual Report on pages 164-169: https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf
6.6a Bauxite Residue (storage construction)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6b Bauxite Residue (integrity checks and controls)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6c Bauxite Residue (water discharge)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
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	The Entity aims to maximise the recovery of Aluminium by treatment of Dross and Dross residues using an authorised Dross processing supplier.
6.8b Dross (recycling)	Conformance	The Entity has a valid authorisation under the provision of 'Hazardous and other waste' (management and transboundary movement) that covers Dross. The Dross generated is segregated, stored and disposed of by an authorised recycling agency.
6.8c Dross (review of alternatives)	Conformance	The Entity regularly reviews alternative options to prevent landfilling of Dross residues.
PRINCIPLE 7 WATER STEWARDSHIP		
7.1a Water assessment (mapping)	Conformance	The Entity has developed a water balance diagram. Water flow meters, which are calibrated to measure/monitor water consumption and discharge quantities, are installed and operational.
7.1b Water assessment (risk assessment)	Conformance	The Entity has developed detailed water usage and water risk assessments and according to management plans have been identified and taken up for project approvals such as the installation of a zero liquid discharge system.
7.2a Water management (management plans)	Conformance	The Entity has implemented the Group level Water Stewardship Policy as well as a technical standard for water management. The Entity has developed

CRITERION	RATING	COMMENT
		<p>water management plans as well as associated training and awareness raising among employees (e.g. World Water Day celebrations).</p> <p>The Entity has an established practice of water pricing based on various factors like raw water purchase cost, treatment costs, assets depreciation etc.</p> <p>A registered agreement exists (valid until 2030) with UP Rajya Vidyut Utpadan Nigam Ltd., which is involved in hydroelectric power generation for the state. Over 150 water flow meters are monitored daily, the quantities are recorded, analysed, and communicated via email to the responsible business heads and colony managements.</p>
7.2b Water management (monitoring)	Conformance	<p>Daily water consumption is monitored using flow meters which are calibrated, and these data are further consolidated in monthly reports. The statistical analysis is undertaken for performance improvements and the decision-making process every month. Specific Water Consumption (SWC) per tonne of finished goods is tracked as a key metric. There is a Water Taskforce which meets monthly, and records of meetings are maintained.</p>
7.3 Disclosure of water usage and risks	Conformance	<p>The Entity submits periodic (Annual Return) compliance reports to government authorities which includes water performance data and other environmental performance data to the Uttar Pradesh Pollution Control Board. Related water public disclosures are provided in the Integrated Annual Report 2023-24, page 155-162: https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf</p>
PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Conformance	<p>A tri-season study (i.e. post-monsoon, winter season and pre-monsoon) has been completed by the Entity that has established a baseline for which two studies have been completed. The Biodiversity Assessment Report for the post-monsoon season, conducted by an external agency in 2024. The study area covers the identified operational area plus a buffer area of approximately ten kilometres which also includes a colony. The assessment covers Ecosystem Services such as the water intake pipeline from the Renu River (downstream of Rihand Dam) and identified 12 impacts with 11 impacts categorised as low risk and one as medium (i.e. the red mud storage).</p>

CRITERION	RATING	COMMENT
8.2a Biodiversity management (biodiversity action plans)	Minor Non-Conformance	There has been progress since the previous Audit, with the Entity completing two out of three studies over the past two seasons, however the assessment remains incomplete. A Biodiversity management plan for the identified medium- and high-risk impacts will be developed after the Biodiversity Assessment Report for the third season, which is expected to be completed by October 2025.
8.2b Biodiversity management (consultation and mitigation hierarchy)	Conformance	The Biodiversity Plan is discussed during the Entity level sustainability meetings, and town hall meetings, as well as with the nearby community via the Corporate Social Responsibility (CSR) program personnel.
8.2c Biodiversity management (reporting)	Conformance	Biodiversity related disclosures are provided through the Integrated Annual Report 2023-24, pages 141-153: https://www.hindalco.com/upload/pdf/hindalco-annual-report-2023-24.pdf
8.3 Alien Species	Conformance	The Biodiversity Assessment Report for the post-monsoon season, conducted by an external agency in 2024, includes information on Alien Species. A specific Alien Species, Sububul (<i>Leucaena leucocephala</i>) plant was found near a red mud area covering approximately four hectares within the identified operational area. A one-hectare section of this area has been uprooted and treated.
8.4a Commitment to “No Go” in World Heritage properties (exploration and new mines)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.4b Commitment to “No Go” in World Heritage properties (existing operations)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.5a Mine rehabilitation (best available techniques)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.5b Mine rehabilitation (financial provisions)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 9 HUMAN RIGHTS		
9.1a Human Rights Due Diligence (policy)	Conformance	The Entity adheres to a Corporate level Human Rights Policy, revised in March 2025, which includes a formal commitment to fulfil national and international Human Rights obligations and undertake the necessary Due Diligence: https://www.hindalco.com/upload/pdf/human-right-policy.pdf

CRITERION	RATING	COMMENT
9.1b Human Rights Due Diligence (process)	Conformance	The Entity has conducted Human Rights Due Diligence (HRDD) using a Corporate-wide tool to systematically analyse various Human Rights indicators, impacts and remediation plans. The HRDD was conducted through internal and external Stakeholder consultations across different functions such as security, procurement covering Conflict-Affected and High-Risk Areas (CAHRAs). Periodic training is provided in both Hindi and English. Human rights surveys are conducted as part of the Entity's employee satisfaction survey to assess Human Rights.
9.1c Human Rights Due Diligence (remediation)	Conformance	The Entity has developed adequate remedial measures to manage violations of any Human Rights e.g., Complaints Grievance Mechanism, a Whistleblower Policy and detailed guidelines in the Corporate Principles and Code of Conduct. Both available at: https://www.hindalco.com/upload/pdf/hindalco-code-conduct.pdf https://www.hindalco.com/upload/pdf/hindalco-whistle-blower-policy-19.pdf The Entity audits the status of Labour Rights and Human Rights using a structured checklist.
9.2 Women's Rights	Conformance	Human Rights including Women's Rights are addressed in the Corporate Human Rights Policy: https://www.hindalco.com/upload/pdf/human-right-policy.pdf Specific benefits such as maternity leave, creche and free sanitary items are provided for women employees. Other standard employee benefits are consistent with those received by male employees. The Prevention of Sexual Harassment (POSH) Policy and guidelines are documented and made publicly available at: https://www.hindalco.com/upload/pdf/hindalco-posh-policy.pdf Information including the POSH Policy and grievance reporting channel is provided on display boards. The Entity is working towards hiring more female employees.
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.

CRITERION	RATING	COMMENT
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)	Not Applicable	This Criterion is not applicable, as there are no resettlements being considered or have taken place during the period since the Entity joined ASI. However, the Entity has developed related guidelines on resettlement.
9.6b Resettlements (where unavoidable)	Not Applicable	This Criterion is not applicable, as there are no resettlements being considered or have taken place during the period since the Entity joined ASI. However, the Entity has developed related guidelines on resettlement.
9.7a Local Communities (rights and interests)	Conformance	There is an established integrated Corporate Social Responsibility (CSR) approach to serve the Local Communities. The CSR projects are designed to meet Stakeholders' needs as well as respect the legal and customary rights and interests of Local Communities.
9.7b Local Communities (impacts)	Conformance	The Aditya Birla Rural Technology Park (ABRTP) is an integrated and holistic centre dedicated to serving rural communities within the Entity's Area of Influence, located approximately 21 kilometres from the Entity. Local communities predominantly depend on agriculture and employment opportunities provided by the Entity, either directly or indirectly. The ABRTP focuses on education, healthcare, sustainable livelihoods, rural infrastructure, and social issues, and has been recognised and awarded by the Government of India. The flagship program includes the land and water management program, which includes the construction of water dams to facilitate groundwater regeneration and boost agricultural income. The ABRTP campus is equipped for skills training across various industries. This centre was visited during the Audit, and elected heads of villages (called Pradhan locally) were consulted. Overall, the community is satisfied with Entity CSR programs and their positive impacts on their livelihood, agriculture output, health and wellbeing.
9.7c Local Communities (livelihoods)	Conformance	The Audit Team visited with village/community and CSR project areas to understand the impacts on livelihoods and the opportunities created by the Entity's business activities. The Entity has a positive impact on Local Communities by providing employment opportunities. This was highlighted by

CRITERION	RATING	COMMENT
		Local Community heads and villagers and confirmed during Worker interviews.
9.8 Conflict-Affected and High-Risk Areas	Conformance	The Entity has conducted a mapping of suppliers for Conflict-Affected and High-Risk Areas (CAHRAs). The majority of the suppliers for Bauxite and Alumina are part of the Hindalco group companies based in India. Additionally, the Entity has developed a Charter for the committee responsible for Red Flag Assessment and Vendor Audits with details on roles and responsibilities to drive and ensure effective implementation of responsible sourcing policies. The Entity has prepared an annual report in accordance with OECD requirements and is working to consolidate this information with the Corporate to ensure it is made publicly available.
9.9 Security practice	Conformance	The Entity's security practices are addressed in relevant Human Rights risk assessments. There is a security officer in charge who has overall responsibility for security personnel deployment, duty rosters and leave approval. Security guards are full time employees and part of the Trade Union and are treated on par with other full time permanent employees. Monthly verification of working hours, wages and social benefits (provident fund, employees' state insurance) were checked. Security guards have been provided training on Human Rights and other job-related topics.
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	The Entity is committed to Freedom of Association in accordance with its Human Rights Policy. A Works Committee has been established, comprised of management, Workers, contractors, and full-time employees, both male and female. There is an active Trade Union at the Entity. A meeting with both trade union representatives demonstrated there was no incident of dissatisfaction or protest.
10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)	Conformance	The Entity has committed to the right of Workers to Collective Bargaining in the Human Rights Policy. There is a Trade Union at the Entity that undertakes Collective Bargaining on behalf of Workers.
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Not Applicable	This Criterion is not applicable, as the Entity operates in India where Applicable Law does not restrict the right to Freedom of Association and Collective Bargaining.
10.2a Child Labour (minimum age)	Conformance	The exclusion of Child Labour is incorporated in the Corporate level Human Rights Policy and includes a

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		formal commitment to fulfil both national and international Human Rights obligations and has undertaken necessary Due Diligence including on Child Labour. The Entity's existing practices ensure a minimum age of 18 years to allow entry into the plant. Proof of age documentation is available in employment files. No suspected case of Child Labour was identified during the Audit.
10.2b Child Labour (hazardous)	Conformance	The Entity neither engages in nor supports Hazardous Child Labour in its business activities, as identified during the plant visit, Worker interviews and review of hiring and job allocation records.
10.2c Child Labour (worst forms)	Conformance	The Entity neither uses nor supports the use of the Worst Forms of Child Labour and complies with related national and international law.
10.3a Forced Labour (human trafficking)	Conformance	The Entity has developed Policies and procedures that state it will neither engage in nor support the use of Forced Labour or Human Trafficking, either directly or through any employment or recruitment agencies. This was confirmed during a review of employment records and randomly selected Worker interviews.
10.3b Forced Labour (deposits, fees, advances)	Conformance	The Entity has developed policies and procedures that state it will neither engage in nor support the use of Forced Labour. The Entity does not require any form of Deposit, Recruitment Fee or equipment advance from Workers either directly or through employment or recruitment agencies.
10.3c Forced Labour (migrant workers)	Conformance	The Entity has developed Policies and procedures that state it will neither engage in nor support the use of Forced Labour. The Entity does not require any Migrant Workers to lodge deposits or security payments at any time.
10.3d Forced Labour (debt bondage)	Conformance	The Entity has developed Policies and procedures that state it will neither engage in nor support the use of Forced Labour. The Entity does not hold any Workers in Debt Bondage or force them to work in order to pay off a debt.
10.3e Forced Labour (freedom of movement)	Conformance	The Entity has developed Policies and procedures that state it will neither engage in nor support the use of Forced Labour. The Entity does not unreasonably restrict the freedom of movement of Workers in the workplace.

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10.3f Forced Labour (retention of identity papers, permits, certificates)	Conformance	The Entity has developed Policies and procedures that state it will neither engage in nor support the use of Forced Labour. The Entity does not retain original copies of Workers' identity papers, work permits, travel documents or training certificates.
10.3g Forced Labour (freedom to terminate employment)	Conformance	The Entity has developed Policies and procedures that state it will neither engage in nor support the use of Forced Labour. The Entity does not deny Workers the freedom to terminate their employment at any time without penalty, given notice of reasonable length as stated in the employment agreement.
10.4 Non-Discrimination	Conformance	The Entity has developed Policies and practices that address 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 based on gender, race, national or social origin, religion, disability, political affiliation, sexual orientation, marital status, family responsibilities, age, or any other condition that could give rise to Discrimination. This was confirmed at Audit via a review of training, promotion and wage information as well as via Worker interviews.
10.5 Communication and engagement	Conformance	The Entity has a practice of open communication and direct engagement with Workers and their Trade Union representatives regarding working conditions and the resolution of workplace and compensation issues. There are periodic review meetings between management and Trade Union representatives. The Workers have access to a grievance redressal system, and any Workers can raise issues without fear of reprisal or retaliation. These aspects were assessed during the Audit via a review of implementation records and interviews with Workers and their Trade Union representatives.
10.6 Disciplinary practices	Conformance	The Entity has a certified standing order as per its statutory requirements in which detailed statutory disciplinary practices are displayed in prominent locations including the employee entrance. Records of disciplinary measures taken were reviewed during the Audit.
10.7a Remuneration (living wage)	Conformance	The Entity has conducted a living wage survey, collecting background information and feedback from permanent employees and contractors in different departments. The Entity pays above the living wage and provides subsidised facilities including healthcare, accommodation and education.

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10.7b Remuneration (method of payment)	Conformance	Monthly salaries are paid through bank transfer. Overtime payments are made at a premium rate (200% on weekdays). Payslips are emailed to each employee and include full payment details.
10.8 Working Time	Conformance	Working hours are recorded, including for Contractors and security personnel, through biometric machines. The working hours are set as per national laws. Public and national holidays are as per legal requirements plus sick leave, casual leave and privileged leave as per rules. The Entity is operational 24 hours a day, seven days a week and as such, employees working on public holidays are entitled to a premium payment as per legal norms. The Overtime analysis is undertaken monthly. The Entity complies with applicable national laws and the Collective Bargaining Agreement.
PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Policy (policy)	Conformance	The Entity has a documented Safety and Occupational Health Policy, which is disseminated to the workforce via displays and training is provided in both Hindi and English. https://www.hindalco.com/upload/pdf/safety-and-occupational-health-policy.pdf
11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Conformance	The Entity has a documented Safety and Occupational Health Policy, which includes reference to its applicability to the workforce and other Stakeholders including Visitors. All Visitors undergo a mandatory safety briefing that addresses the Policy and the safety precautions to be followed.
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	The Entity has documented within its Safety and Occupational Health 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 Safety and Occupational Health Policy a commitment to respect the Workers' rights to understand the hazards and safe practices for their work, and the authority to refuse or stop unsafe work. Workers understand the safety training provided, as well as the emergency preparedness and response related to drills, emergency assembly areas, and communication escalation.
11.2 OH&S Management System	Conformance	The Entity's Management System is ISO 45001 certified. The Entity has developed an Integrated Management System (IMS) manual addressing ISO 45001:2018 requirements, supported by procedures

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		<p>and work instructions. All relevant IMS documents are available and have user access rights.</p> <p>The Entity has conducted qualitative risk assessment using internally certified Industrial Hygiene (IH) specialists covering both upstream and downstream activities.</p> <p>A Quantitative Exposure Assessment (QNEA) has been conducted by an external agency, which considered heat stress monitoring results and other exposures including noise all were found within permissible limits.</p> <p>A Lost Time Incident (LTI) was investigated including the controls implemented which addressed engineering controls and a review of SOPs (Standard Operating Procedures), SWIs (Safe Work Instructions), and JSAs (Job Safety Analyses).</p>
11.3 Employee engagement on health and safety	Conformance	The Entity has established a Safety Committee comprising management and Workers from various departments. The Entity has also developed a safety training plan for employees on various health and safety issues. The Entity has actively engaged with its Workers and Contractors on safety-related topics.
11.4 OH&S performance	Conformance	The Entity has established Key Performance Indicators (KPIs) including the number of minor accidents, reportable accidents and Lost Time Accident Rate (LTAR). The Entity evaluates and monitors its Occupational Health and Safety (OH&S) performance through monthly monitoring of KPIs and internal and external audits.

Document Control and Version History

Revision	Date	Notes
0	12 September 2023	Initial Certification Audit – Full Certification
1	11 June 2025	Surveillance Audit