

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

Vedanta Limited Aluminium Business (SEZ and DTA Smelters – Jharsuguda)

CERTIFICATE NUMBER
279

ASI STANDARD
PERFORMANCE
STANDARD
(V3.1 2023)

CERTIFICATION LEVEL
PROVISIONAL
CERTIFICATION

ASI ACCREDITED
AUDITING FIRM
CETIZION VERIFICA

DATE OF ISSUE
1 OCTOBER 2025

DATE OF EXPIRY
30 SEPTEMBER 2026

CERTIFIED SINCE
14 APRIL 2023

AUTHORISED BY

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

CERTIFICATION SCOPE

Manufacture and supply of Primary Aluminium Product in the form of Billets, Wire Rod, Primary Foundry Alloys (PFA Cast Bar & Ingot), P1020 Ingot and Sow, including Low Carbon Aluminium (i.e., Restora and Restora Ultra), from the Vedanta Aluminium Smelter in the Special Economic Zone (SEZ) and Primary Aluminium Product in the form of Billets, Wire Rod, Primary Foundry Alloys (PFA Ingot), P1020 Ingot and T Ingot, including Low Carbon Aluminium (i.e. Restora Ultra), from the Smelter in the Domestic Traffic Area (DTA), and the associated power generation plants, located in Jharsuguda, Odisha, India.

* Provisional Certification is valid for the period of one year, during which the company can address the non-conformances assessed and subsequently seek full certification.

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Vedanta Limited (Aluminium Business)
ENTITY NAME	Vedanta Limited Aluminium Business (SEZ and DTA Smelters – Jharsuguda)
CERTIFICATION SCOPE	Manufacture and supply of Primary Aluminium Product in the form of Billets, Wire Rod, Primary Foundry Alloys (PFA Cast Bar & Ingot), P1020 Ingot and Sow, including Low Carbon Aluminium (i.e., Restora and Restora Ultra), from the Vedanta Aluminium Smelter in the Special Economic Zone (SEZ) and Primary Aluminium Product in the form of Billets, Wire Rod, Primary Foundry Alloys (PFA Ingot), P1020 Ingot and T Ingot, including Low Carbon Aluminium (i.e. Restora Ultra), from the Smelter in the Domestic Traffic Area (DTA), and the associated power generation plants, located in Jharsuguda, Odisha, India.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Aluminium SmeltingAluminium Re-melting/RefiningCasthousesSemi-Fabrication
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit (24 February – 3 March 2023)Re-Certification Audit and Scope Change (17 – 24 March 2025)
AUDIT FIRM	CETIZION Verifica
AUDIT DATE	<ul style="list-style-type: none">28 August – 4 September 2023 (Initial Certification Audit)17 – 24 March 2025 (Re-Certification Audit and Scope Change)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">27 March 2023 (Initial Certification Audit)24 August 2025 (Re-Certification Audit and Scope Change)
AUDIT SCOPE	<p><u>Initial Certification Audit (24 February – 3 March 2023)</u></p> <p>The Audit Scope includes the manufacture and supply of all primary aluminium product in the form of billets, wire rod, primary foundry alloys (PFA), ingot and sow from the Vedanta Aluminium Smelter located within the Special Economic Zone (SEZ) at Jharsuguda, Odisha, India. This also includes low carbon primary Aluminium, i.e. Restora and Restora Ultra. The audit scope also includes the captive power plant.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">Aluminium SmeltingAluminium Re-melting/RefiningCasthousesSemi-Fabrication <p>All applicable Criteria in the ASI Performance Standard were included in the Audit Scope.</p>

Re-Certification Audit and Scope Change Audit (17 – 24 March 2025)

The Audit Scope includes the manufacture and supply of Primary Aluminium Product in the form of Billets, Wire Rod, Primary Foundry Alloys (PFA Cast Bar & Ingot), P1020 Ingot and Sow, including Low Carbon Aluminium (i.e., Restora and Restora Ultra), from the Vedanta Aluminium Smelter in the Special Economic Zone (SEZ) and Primary Aluminium Product in the form of Billets, Wire Rod, Primary Foundry Alloys (PFA Ingot), P1020 Ingot and T Ingot, including Low Carbon Aluminium (i.e. Restora Ultra), from the Smelter in the Domestic Traffic Area (DTA), and the associated power generation plants, located in Jharsuguda, Odisha, India.

Supply chain activities included in the Audit Scope:

- Aluminium Smelting
- Aluminium Re-melting/Refining
- Casthouses
- Semi-Fabrication

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

AUDIT OUTCOME	<ul style="list-style-type: none">• Provisional Certification
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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	1 October 2025 – 30 September 2026
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NEXT AUDIT TYPE	Re-Certification Audit
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NEXT AUDIT DATE	30 September 2026
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CERTIFICATE NUMBER	279
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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.

ENTITY OVERVIEW

The Vedanta Limited (Aluminium Business) comprises four facilities in India, including the Alumina Refinery in Lanjigarh, Odisha, the SEZ Smelter and DTA Smelter both in Jharsuguda, Odisha, and the BALCO Smelter in Korba, Chhattisgarh. Vedanta Aluminium follows the same policies and sustainability standards as established by its holding company Vedanta Resources Limited. Vedanta Aluminium is among the top global Aluminium producers and is India's largest, catering to customers across nearly 60 countries.

This Certification includes the Vedanta Limited SEZ Smelter and DTA Smelter as the 'Entity'.

The SEZ Smelter and Casthouse is one of the world's largest single-location Aluminium plant, located within a Special Economic Zone (SEZ) in the Jharsuguda district of Odisha. The SEZ plant has a 1.8 million tonne per annum Aluminium smelting capacity and an associated 3,615 MW thermal power generation facility. It is the only Indian smelter in the global '1 million tonne' production and export, and a leader in value-added Aluminium products with applications across a diverse array of industries. The DTA plant has an annual capacity of 0.55 million tonnes.

The Entity is well connected via road, rail and air services. There are approximately 3,300 Workers at the SEZ plant and 2,300 at the DTA plant.

MATURITY RATINGS

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

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

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

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	<p>The Entity has an independent legal team that reports to the Chief Executive Officer with allocated responsibilities. The Vedanta Group 'Compliance Framework Policy', last reviewed in 2021, is implemented. The associated procedure details implementation guidelines, reporting deadlines and annual compliance audits. The Entity has an IT-based compliance tool that captures periodic legal updates that are received from an external agency, which are then assigned to each responsible function.</p> <p>Quarterly statutory compliance certificates for the Jharsuguda complex covering both Smelters and power plants after internal performance reviews are prepared. An independent Third Party legal Compliance audit was conducted in September 2024.</p> <p>The Entity complies with requirements of its Environmental Clearances and Consent to Operate permits. Reporting is prepared every six months and is disclosed on the Entity's website and the concerned Ministerial/Authority's website: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2024/12/Compliance-Report-of-18-LTPA-Smelter-CPP.pdf https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2024/12/Compliance-Report-of-2400-MW-TPP.pdf</p>
1.2 Anti-Corruption	Conformance	<p>The Entity has developed an Anti-Corruption Policy as part of the Code of Business Conduct and Ethics, last updated in August 2023 and publicly disclosed on the Entity's website: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2023/10/Code-of-Business-Conduct-and-Ethics__Eng.pdf</p> <p>The employees are required to undergo annual refresher training via an e-module system that cover the <i>UK Bribery Act</i> and Anti-Bribery and Anti-Corruption (ABAC) measures, which is administered by the Human Resource department.</p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has developed a Code of Business Conduct and Ethics, last updated August 2023 and publicly disclosed on the Entity's website: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2023/10/Code-of-Business-Conduct-and-Ethics__Eng.pdf</p> <p>The employees are required to undergo annual refresher training via an e-module system, administered by the Human Resources department.</p>
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has established and implemented Environmental, Social, and Governance (ESG) Policies as well their performance monitoring and governance mechanism, available at: https://www.vedantalimited.com/eng/esg-governance.php</p> <p>There are standalone Policies for areas including social, Health Safety and Environment (HSE), Energy and Carbon, Biodiversity, which are available at:</p>

CRITERION	RATING	COMMENT
		<p>https://www.vedantalimited.com/uploads/esg/esg-sustainability-framework/Social-Published.pdf</p> <p>https://www.vedantalimited.com/uploads/esg/esg-sustainability-framework/Vedanta-HSE-Policy.pdf</p> <p>The Entity's senior management team endorse and support the various ESG Policies and programs through the provision of resources and regularly review the progress.</p> <p>The Entity has communicated its various ESG Policies through periodic training, presentation within production areas and external communication via its website at: https://www.vedantalimited.com/eng/esg-sustainability-framework.php</p>
2.2a-c Leadership	Conformance	<p>The leadership commitment demonstrates the implementation and provides resources for ASI Performance Standard requirements. ASI responsibilities have been assigned to various disciplinary areas including Environment, Safety, Human Resources, Corporate Social Responsibility as well as other ASI criteria.</p>
2.3a Environmental and Social Management Systems – Environmental	Conformance	<p>The Entity has established an Environment Management System that is third party certified to ISO 14001:2015. An overview of the Management System is available at: https://www.vedantalimited.com/eng/esg-sustainability-framework.php</p>
2.3b Environmental and Social Management Systems – Social	Conformance	<p>The Entity has developed a Human Rights Policy having reference to the United Nations (UN) Guiding Principles on Business and Human Rights, UN Universal Declaration on Human Rights and other international instruments. Indian labour laws are communicated to Stakeholders through display, periodic reviews are carried out to check progress (e.g., social security, provident fund and employees' state insurance), and obligation by Contractors and employees are undertaken monthly by the Human Resources department.</p> <p>The Entity has developed various Policies related to social management performance, with many publicly disclosed, available at: https://vedantaaluminium.com/sustainability/sustainability-policies-standards-guidance-notes/sustainability-policies</p> <p>The related guidelines for engaging business partners (contract Workers) are developed by the Group. There is a documented procedure for Contract Manpower Management System. Business partner performance monitoring to manage end-to-end lifecycle stages of contracting is undertaken monthly.</p> <p>The Entity monitors the Social Management System and addresses areas such as payroll learning and development, employee engagement and business partner management. This is administered at Group level annually.</p>
2.4a-e Responsible Sourcing	Conformance	<p>The Entity's Supplier Code of Conduct is publicly disclosed at: https://www.vedantaresources.com/img/partners/suppliers/Supplier-Code-of-Conduct_Aug-2023.pdf</p> <p>The related performance disclosure is included in the Sustainable Development Report 2023-24, pages 43-45 and 57:</p>

CRITERION	RATING	COMMENT
		<p>https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2024/10/Vedanta-Aluminium-Sustainable-Development-Report-FY-23-24.pdf</p> <p>The modern slavery commitment has been collected from suppliers. Modern slavery related training materials are communicated to suppliers. The relevant supply chain Due Diligence Policy is publicly available at:</p> <p>https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2023/07/Supplier-Due-Diligence-Procedure.pdf</p>
2.5a-g Environmental and Social Impact Assessments	Conformance	<p>There is a proposed expansion of the SEZ Smelter from 1.6 million tonnes per Annum (MTA) to 1.8 MTA. The project capacity expansion details are assessed as per the provision of Environment Impact Assessment (EIA) notification 2006 which addresses ESG impacts.</p> <p>The approval from the Ministry of Environment, Forest and Climate Change was received in May 2022:</p> <p>https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2022/05/EC-Aluminium-Smelter-16-to-18-LTPA-Jharsuguda.pdf</p>
2.6a-h Human Rights Impact Assessment	Conformance	<p>There is a proposed expansion of the SEZ Smelter from 1.6 million Tonnes per Annum (MTA) to 1.8 MTA. The project capacity expansion details are assessed as per the provision of Environment Impact Assessment (EIA) notification 2006 which addresses ESG impacts.</p> <p>The approval from the Ministry of Environment, Forest and Climate Change was received in May 2022:</p> <p>https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2022/05/EC-Aluminium-Smelter-16-to-18-LTPA-Jharsuguda.pdf</p>
2.7a-f Emergency Response Plan	Conformance	<p>The Entity has implemented a documented emergency plan along with the required communication, training and periodic drills. There are in-house fire stations and a flood control centre at the Entity. The QR code-based inspection of fire extinguishers is implemented and fire tenders and vehicles are GPS tracked. There is a full-time control room to monitor and manage fire safety. Closed circuit monitoring is undertaken in areas of high fire risk (e.g., bulk fuel storage areas and the Anode plant). There are efforts to train female employees in fire safety, called 'Agnivahini'. Monthly fire safety audits for each area are undertaken.</p> <p>There has been no change in the Emergency Response Plan or the regular practice to test preparedness since the last ASI Audit.</p> <p>The Plan is available to Stakeholders upon request to view or seek clarification. The full version of the Plan is available on the relevant Government portal with secure login as part of statutory approval. The related disclosures are available in the Sustainable Development Report 2023-24, pages 1-3 and 104:</p> <p>https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2024/10/Vedanta-Aluminium-Sustainable-Development-Report-FY-23-24.pdf</p>
2.8a-d Suspended Operations	Conformance	<p>The Entity has conducted an enterprise risk management process that considered various ESG and other risks and a materiality assessment for scenarios that could lead to business disruption. Further</p>

CRITERION	RATING	COMMENT
		<p>information is available in the Sustainable Development Report 2023-24, pages 30-39: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2024/10/Vedanta-Aluminium-Sustainable-Development-Report-FY-23-24.pdf</p>
2.9a-b Mergers and Acquisitions	Conformance	<p>The Entity relies upon corporate level guidelines for merger and acquisition activities. There has been no merger or acquisition activity affecting the Entity since becoming an ASI Member The related guidelines are publicly available at: https://www.vedantalimited.com/uploads/esg/esg-sustainability-framework/Acquisitions-Divestment-and-Joint-Ventures-Due-Diligence.pdf</p>
2.10a-b Closure, Decommissioning and Divestment	Conformance	<p>The Entity relies upon corporate level guidelines for closure and divestment activities. There has been no closure and divestment activity affecting the Entity since becoming an ASI Member The related guidelines are publicly available at: https://www.vedantalimited.com/uploads/esg/esg-sustainability-framework/New-Projects-Planning-Processes-and-Site-Closure.pdf</p>
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	<p>The Entity has published a Sustainable Development Report for the 2023-24 period (1 April 2023 to 31 March 2024) using GRI framework, available at: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2024/10/Vedanta-Aluminium-Sustainable-Development-Report-FY-23-24.pdf</p> <p>The Report addresses ESG governance, Stakeholder engagement, a Materiality assessment and related performance disclosures, and includes the Entity as well as the BALCO and Lanjigarh Alumina Refinery facilities. As at the time of the Audit, the 2024-25 report was under development and expected to published by October 2025.</p> <p>Other sustainability topic reporting is also publicly available: https://www.vedantalimited.com/SiteAssets/Images/TCFD-FY2022.pdf https://www.vedantalimited.com/MediaDocuments/Vedanta%20Limited%20-%20TTR%20-%20FY%202021-22.pdf https://www.spglobal.com/esg/scores/results?cid=4354101 https://www.vedantalimited.com/eng/esg-reporting.php</p>
3.2 Non-compliance and Liabilities	Conformance	<p>The Entity received notice from the State Pollution Control Board (Odisha), requesting information regarding unauthorised disposal of fly-ash. The Entity responded via letter within the prescribed timeframe stating the facts and providing the periodic submission of compliance reports as per fly-ash notification 2021, monthly data related to the Federal authority i.e. Central Pollution Control Board (CPCB), and the current status quo. To date, there has been no response from the State authority.</p> <p>The related disclosure on non-compliance and liabilities is included in the Sustainable Development Report 2023-24, page 30: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2024/10/Vedanta-Aluminium-Sustainable-Development-Report-FY-23-24.pdf</p>

CRITERION	RATING	COMMENT
3.3a-c Payments to Governments	Conformance	<p>The Entity has made payments to the Government for statutory tax and applicable payments, such as corporate tax, social benefits (e.g. provident fund), and customs duty. The related information is included in the Sustainable Development Report 2023-24, page 17: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2024/10/Vedanta-Aluminium-Sustainable-Development-Report-FY-23-24.pdf</p>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	<p>The Entity has established various channels to report grievances related to Human Rights or other matters. The training and communication on the Grievance Mechanism is through induction training and a large scale interaction program. It is also addressed in the Code of Business Conduct and Ethics, which is publicly available at: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2022/11/Code-of-Business-Conduct-and-Ethics-Eng.pdf</p> <p>There is a complaints register room at the plant's main gate with visible signage. For external Stakeholders, there is a structured Stakeholder engagement process that details the grievance redressal mechanism along with other engagement matrix (e.g., Stakeholder, priority, actions required, frequency, mode of communication, time frame, anchor, responsible department and records).</p> <p>The Entity's Community Liaison Officer's (CLO) mobile number is available to all village Stakeholders through the panchayat/sarpanch (village head). All grievances were analysed and closed with the concerned department. The Entity's Social Performance Working Committee (SPWC) meet quarterly and meetings are recorded.</p> <p>The Grievance Mechanism is available at: https://www.vedantaresources.com/img/esg-overview/upload-pdf/GN-41-Grievance-Mechanism.pdf</p> <p>Related public disclosures are included in the Sustainable Development Report 2023-24, pages 89, 134 and 137: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2024/10/Vedanta-Aluminium-Sustainable-Development-Report-FY-23-24.pdf</p>
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	<p>The Entity has assessed the environmental performance of Aluminium products (all product mix equivalent to one tonne of Primary Aluminium) by conducting a full Life Cycle Assessment (LCA) according to the ISO 14040/14044 methodology within the approach of cradle-to-gate with modules C4-D with A1-A2-A3.</p>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>The Entity has assessed the environmental performance of Aluminium products (all product mix equivalent to one tonne of Primary Aluminium) by conducting a full LCA according to the ISO 14040/14044 methodology within the approach of cradle-to-gate with modules C4-D with A1-A2-A3.</p> <p>The Entity provides required information of its LCA results and other related information including Environment Product Declaration (EPD) to interested parties including customers via marketing team members and other concerned team members.</p>

CRITERION	RATING	COMMENT
4.2 Product Design	Conformance	The Entity has documented a Standard Operating Procedure for new product development that focuses on process optimisation considering quality, functionality as well as sustainability aspects.
4.3a-b Aluminium Process Scrap	Conformance	<p>The Aluminium Process Scrap primarily includes end pieces cut of billets and rejected materials that are segregated, all re-melted and reused. The daily grade details are maintained and monitored. The Entity is also working on Process Scrap reduction through initiatives such as standardisation of process parameters, metallurgy control and sizing in order to reduce process rejections.</p> <p>Process Scrap is segregated by material grade and inventory records are updated daily and compiled monthly for the total amount of process scrap generated (by grade) and recycled/remelted.</p>
4.4a-c Collection and Recycling of Products at End of Life – Material Conversion and other Manufacturing	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.4d Collection and Recycling of Products at End of Life	Conformance	<p>The Entity has recently announced a joint initiative with a government authority to develop an 'Aluminium Park' nearer to its existing facility as a new legal identity with an objective to promote recycling and buy back from user industries.</p> <p>https://vedantaaluminium.com/media/press-releases/list/make-in-odisha-2022-honble-cm-of-odisha-inaugurates-vedanta-aluminium-park-at-jharsuguda/</p>
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	<p>The Entity has established a documented Standard Operating Procedure related to the Greenhouse Gas (GHG) emissions methodology, calculation method and emissions factors, which cover GHG emissions Scopes 1, 2 and 3 (Category 1, 3, 4, 5, 6, 7 and 9).</p> <p>The Entity's GHG emissions and energy use data are disclosed in the Vedanta Aluminium Group's Sustainable Development Report 2023-24, pages 8, 15, 44, 56, 72-75 and 80.</p> <p>The GHG emissions and intensity data are externally verified, with a statement included in the Sustainable Development Report 2023-24, pages 172-180:</p> <p>https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2024/10/Vedanta-Aluminium-Sustainable-Development-Report-FY-23-24.pdf</p> <p>The Vedanta Limited Group-wide TCFD (Task Force on Climate related Financial Disclosures) Climate Change Report, which includes the Entity and other Aluminium businesses, details the sector-level decarbonisation plan, available at:</p> <p>https://www.vedantalimited.com/vedantaFY24/pdf/Card%20-%20TCFD-Report-FY23.pdf</p>
5.2a Aluminium Smelter GHG Emissions Intensity – Started production after 2020	Not Applicable	This Criterion is not applicable as the Entity, as it has no plans to commission new Aluminium Smelting facilities after 2020.

CRITERION	RATING	COMMENT
5.2b Aluminium Smelter GHG Emissions Intensity – In production up to and including 2020	Major Non-Conformance	<p>The Entity's Scopes 1, 2 and 3 GHG emissions intensity for the 2024 financial year was 17.93 t CO₂e/tonne of Primary Aluminium. The reduction year-on-year was of 2.9% and the overall reduction from a 2021 base year covering Scopes 1 and 2 was 10.16%.</p> <p>However, the Entity is unable to meet the 2025 Mine to Metal GHG Emissions intensity threshold limit of 13 t CO₂e/t Al and the in-draft decarbonisation plan is not fully aligned to achieve the 2030 threshold limit of 11 t CO₂e/t Al.</p> <p>The Entity is currently working with an external agency to develop its decarbonisation road map to align with ASI requirements. The existing decarbonisation plan is being implemented with various abatement initiatives being delivered to reduce GHG emissions intensity.</p>
5.3a GHG Emissions Reduction Plans	Major Non-Conformance	<p>The Vedanta Group has a long term goal of 'Net Zero Carbon' by 2050.</p> <p>The Entity has developed a GHG Emissions Reduction Plan and is currently working with an external agency to revise the decarbonisation roadmap to align with ASI requirements. However, at the time of the Audit, the Entity's decarbonisation roadmap had not been finalised to demonstrate that abatement plans aligned with the Entity's GHG Emissions Reduction Pathway.</p> <p>The Entity has used the ASI method to develop a GHG Emissions Reduction Pathway that is 1.5°C aligned, using a 2021 base year.</p> <p>However, the Entity has not demonstrated that its GHG emissions reductions are in line with either its Pathway or previously set reduction targets.</p>
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Minor Non-Conformance	<p>The Vedanta Group has a long term goal of 'Net Zero Carbon' by 2050.</p> <p>The Entity has developed a GHG Emissions Reduction Plan and Pathway using the ASI tool with a 2021 base year and includes Intermediate Targets year-on-year.</p> <p>However, the Entity has not publicly disclosed its latest version of its Aluminium sector Pathway, GHG Emissions Reduction Plan and progress against the GHG Emissions Reduction Plan on an annual basis.</p> <p>Refer to the Sustainable Development Report 2023-24, page 72: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2024/10/Vedanta-Aluminium-Sustainable-Development-Report-FY-23-24.pdf</p>
5.4 GHG Emissions Management	Minor Non-Conformance	<p>The Entity has developed a Management System in accordance with ISO 50001, operating procedures and operating controls to limit Direct GHG Emissions. The Entity's 'low carbon' Aluminium product is produced using renewable energy and Direct and Indirect GHG emissions are calculated following the GHG Protocol covering emissions related to anode production, electricity production, and smelting (electrolysis).</p> <p>However, the Entity's GHG Management System and practices were not found effective to achieve performance in line with GHG Emissions Reduction Pathway or GHG reduction targets.</p>

6. EMISSIONS, EFFLUENTS AND WASTE

CRITERION	RATING	COMMENT
6.1a-f Emissions to Air	Conformance	<p>The Entity has developed a work instruction for the sampling and analysis of ambient air quality. Air emission permits are valid and monitoring data is transmitted directly to the State Pollution Control Board. Emission reports are submitted on monthly basis to Government authorities and are publicly available at: https://vedantaaluminium.com/sustainability/compliance-report-jharsuguda</p> <p>The parameters checked include the chimney and stacks of the pot room fume treatment plant outlet, fugitive fluoride and ambient air quality at multiple locations.</p> <p>The Entity uses mechanised cleaning of internal roads and water spray to further mitigate air emissions.</p> <p>The air emissions status, mitigation measures and reduction plans are disclosed in the Sustainable Development Report, pages 83-85: https://dlrbiogkeljwo5.cloudfront.net/wp-content/uploads/2024/10/Vedanta-Aluminium-Sustainable-Development-Report-FY-23-24.pdf</p> <p>Emissions testing is via an externally approved laboratory.</p> <p>In the Coal Handling Area at the power plant, the Entity mitigates dust emissions via measures including dust extraction systems, covering truck loads and dust suppression using recycled water. Monthly ambient air monitoring is undertaken via an external approved laboratory. Near the coal yard of at the DTA plant, monitoring for parameters such as particulate matter (PM10) is undertaken twice weekly, in accordance with the environment permit (Consent to Operate).</p> <p>Air emissions at the Fly Ash Pond are monitored to cover 12 parameters including PM10, Carbon Monoxide (CO) and other heavy metals such as arsenic and nickel.</p>
6.2a-g Discharges to Water	Conformance	<p>The Entity has been classified as a 'Zero Liquid Discharge-ZLD' facility. There is a Sewage Treatment Plant (STP) to treat domestic wastewater and an Effluent Treatment Plant (ETP) for process wastewater. The treated water quality parameters are checked monthly and reported to the state pollution control board authorities.</p> <p>There are efforts to further reduce the wastewater generation and re-use of initially treated water in alternative applications such as toilets.</p> <p>The related disclosures are included in the Sustainable Development Report, pages 34, 86-91: https://dlrbiogkeljwo5.cloudfront.net/wp-content/uploads/2024/10/Vedanta-Aluminium-Sustainable-Development-Report-FY-23-24.pdf</p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Spills risk assessment is undertaken as part of the Environment Management System. The necessary training on Spills/release risks, control measures, and waste management is provided to responsible employees including contract Workers and a review of the risk assessment is undertaken for any related incident. This aspect of Spills and Leakages is also covered under the corporate standard for waste management: https://dlrbiogkeljwo5.cloudfront.net/wp-content/uploads/2021/03/Waste-Management-Standard.pdf</p> <p>The Entity has documented and implemented a procedure for Spill management that details requirements for risk assessment, response planning and internal reporting.</p>

CRITERION	RATING	COMMENT
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity reports Spills and Leakages in the internal IT based tool as well as significant Spills to the management team and related authorities depending upon nature and volume/quantity.</p> <p>There have been no significant Spills in the past year.</p> <p>The Entity has a practice of regular reporting and review of Spills and Leakages during periodic HSE reviews as well as external reporting to concerned authorities, for example, the Environment Statement, Form V to the Ministry of Environment, Forest and Climate Change: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2022/12/2400-MW-TPP-Env.-Statement-21-22.pdf</p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity has implemented a Waste Management Standard, strategy and mitigation hierarchy as per Applicable Laws and corporate goals. Refer to: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2021/03/Tailing-Management-standard-Jan17.pdf https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2021/03/Waste-Management-Standard.pdf</p> <p>The Entity has in place an annual Hazardous Waste reporting process. Waste management disclosures are available at: https://vedantaaluminium.com/sustainability/compliance-report-jharsuguda/ https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2021/03/Tailing-Management-standard-Jan17.pdf https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2021/03/Waste-Management-Standard.pdf</p> <p>The Entity has a documented Standard Operating Procedure that addresses Hazardous and Non-Hazardous Wastes including fly ash, Spent Pot Lining and Dross etc.</p> <p>Related disclosures are available in the Sustainable Development Report 2023-24, pages 100 and 170: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2024/10/Vedanta-Aluminium-Sustainable-Development-Report-FY-23-24.pdf</p> <p>Detailed waste-related information is also included in the Environment Statement: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2024/09/Environment-Statement-Smelter-CPP-FY-2023-24.pdf</p>
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)	Conformance	<p>The Entity has developed a procedure for pot lining material handling, which covers all pot lining material including Spent Pot Lining (SPL). The storage shed is covered and without any possibility of Spillage/Leakage of SPL in the open environment.</p> <p>The Entity is recovering and segregating carbon and refractory separately of SPL to optimise the recovery. The Workers/employees involved in SPL handling and recovery of carbon and refractory material separately, are trained and use personal protective equipment (PPE) as required.</p> <p>There is no landfill disposal for Untreated Spent Pot Lining (Untreated SPL). The Entity disposes of Untreated SPL (refractory) to cement industries (e.g., to Dalmia Cement and others). For further information,</p>

CRITERION	RATING	COMMENT
		<p>refer to: https://newsriveting.com/vedanta-aluminium-inks-deal-with-dalmia-for-manufacturing-low-carbon-cement</p> <p>The Entity is constantly working to find alternative applications of SPL (refractory part) with various research institutes to find alternative applications to mix with fly ash and use in road construction.</p> <p>The Entity does not discharge SPL to marine or aquatic environments.</p> <p>The related disclosures are available in the Sustainable Development Report 2023-24, page 56: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2024/10/Vedanta-Aluminium-Sustainable-Development-Report-FY-23-24.pdf</p>
6.8a-d Dross	Conformance	<p>The Entity is working in order to maximise the recovery of Aluminium by the treatment of Dross and Dross residues through operating a Dross recycling facility within the Special Economic Zone (SEZ) plant area.</p> <p>The Entity is recovering Dross in two stages, hot and cold. There is documented procedure for hot Dross and cold Dross processing. The employees engaged in Dross recovery are trained and use all appropriate PPE. Data for Dross recovery for each Casthouse is recorded and maintained.</p> <p>The Entity is not disposing Dross residue to landfill, alternatively, it is used for briquette making.</p> <p>The related disclosures are available in the Sustainable Development Report 2023-24, page 56: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2024/10/Vedanta-Aluminium-Sustainable-Development-Report-FY-23-24.pdf</p> <p>There are Government guidelines detailing handling and disposal of Dross and Dross residue: https://cpcb.nic.in/uploads/hwmd/74_SOP.pdf</p>
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has prepared a water flow and balance diagram for both the SEZ and DTA smelters and the power plant, which is updated quarterly.</p> <p>The source of water is from Hirakud Dam (in the Mahanadi basin). The water risk is considered high as per the World Resources Institute (WRI) Aqueduct Tool: https://www.wri.org/applications/aqueduct/water-risk-atlas</p> <p>The water risk assessment and pipeline integrity report is available for the entire Jharsuguda Aluminium business and is prepared by external agencies. The water risk assessment and pipeline integrity report are available for the entire Jharsuguda aluminium business. An assessment of piping integrity was conducted by an external agency during April and May 2022.</p>
7.2a-e Water Management	Conformance	<p>The Entity has developed Water Management Standard. A plant-level water management plan has also been prepared and includes water metering, usages monitoring, and prevent water leakage as well as water saving projects.</p>

CRITERION	RATING	COMMENT
		<p>The Entity has a documented Standard Operating Procedure for water management. Water flow meter locations are indicated on the water balance diagram and periodically calibrated.</p> <p>A Multi Effect Evaporator (MEE) is installed at the SEZ Smelter which results in lower water consumption and improved quality of treated water.</p> <p>The water risk, water management, water withdrawal, consumption and discharge data are disclosed in the Sustainable Development Report 2023-24, pages 86, 165-166: https://dlrbiogke1jwo5.cloudfront.net/wp-content/uploads/2024/10/Vedanta-Aluminium-Sustainable-Development-Report-FY-23-24.pdf</p>
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>The Entity has developed and implemented a Biodiversity Policy with a commitment to achieve No Net Loss: https://dlrbiogke1jwo5.cloudfront.net/wp-content/uploads/2022/11/Biodiversity-Policy-2022.pdf</p> <p>The other Biodiversity related documents and guidelines are available at: https://www.vedantaresources.com/Pages/VSFDocuments.aspx</p> <p>The Wildlife Conservation Plan in relation to the proposed expansion of the SEZ Smelter has been prepared by an external consultancy.</p> <p>The Entity had conducted a Biodiversity and Ecosystem Services assessment that incorporates the plant and buffer areas within a ten kilometre radius. The Entity has been working with the Forest Department and has allocated funds for habitat restoration and species conservation activities. A Biodiversity Impact Assessment has been undertaken by a technically competent third party, and a Biodiversity Management Plan (BMP) has been developed in consultation with relevant Stakeholders.</p> <p>A Priority Ecosystem Services assessment was conducted by a third party in January 2025 using the ENCORE and WWF tool based on secondary data analysis. The on-site assessment is due in the coming month and the outcome of this assessment will be considered during the next ASI Audit.</p>
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Conformance	<p>The Entity has conducted a Priority Ecosystem Services assessment through an external agency in January 2025 using the ENCORE and WWF tool based on secondary data analysis. The on-site assessment is due in the coming month to further assess Priority Ecosystem Services that are relevant to Affected Populations and Organisations. Based on the current desktop assessment, there are no Priority Ecosystem Services.</p> <p>The Entity has consulted with relevant Affected Populations and Organisations, including Stakeholders such as the Forest Department whilst prioritising its Ecosystem Services. The Biodiversity Management Plan has been developed and includes programs such as the restoration of village ponds.</p>
8.2a-g Biodiversity Management	Conformance	<p>The Entity has developed and implemented a Biodiversity Management Plan (BMP) based on the outcome of the Biodiversity assessment. The Entity has implemented appropriate mitigation measures and progress is periodically tracked. Further information is</p>

CRITERION	RATING	COMMENT
		<p>available in the Sustainable Development Report 2023-24, pages 89-96: https://dlrbiogkeljwo5.cloudfront.net/wp-content/uploads/2024/10/Vedanta-Aluminium-Sustainable-Development-Report-FY-23-24.pdf</p> <p>The BMP includes activity plans such as: a wildlife conservation plan in conjunction with the Government's Forest Department; restoration of village ponds over the next 10 years (2023-2033); conservation plan for threatened species through Stakeholder awareness and planting; capacity building with the Forest Department on issues such as human and elephant conflicts.</p> <p>As part of Entity's commitment to achieving No Net Loss (NNL) of Biodiversity, previous BMPs have been updated to specifically address Biodiversity risks based on their potential impact.</p>
8.3a-c Management of Priority Ecosystem Services	Conformance	A Priority Ecosystem Services assessment was conducted by a third party in January 2025 using the ENCORE and WWF tool based on secondary data analysis. As per the desktop assessment, no Priority Ecosystem Services were identified. The on-site assessment is due in the coming month to confirm the existence of Priority Ecosystem Services of relevance to Affected Populations and Organisations.
8.4 Alien Species	Conformance	The risk assessment and control measures to address invasive and Alien Species have been implemented, and the fumigation of wooden pallets is ensured for incoming shipments. An independent study was conducted by a third party to identify Alien Species and an eradication plan for removal of Alien Species has been prepared.
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	<p>The Entity has made a commitment to not explore or make Major Changes in World Heritage Properties. This is addressed in relevant Policies, including the New Projects, Planning Processes, and Site Closure Management Standard, available at: https://vedantaresources.com/uploads/esg/esg-sustainability-framework/New-Projects-Planning-Processes-and-Site-Closure.pdf</p> <p>The Entity, via the Vedanta Group, creates awareness and provides support to communities living in World Heritage Properties: https://vedantaaluminium.com/media/press-releases/list/on-worldheritage-day-vedanta-aluminium-launches-online-gallery-topromote-local-handicrafts</p>
8.6a-d Protected Areas	Conformance	<p>The Entity has made a commitment to not explore or make Major Changes in Protected Areas. This is part of the Entity's Biodiversity assessment and is addressed in relevant Policies, including the New Projects, Planning Processes, and Site Closure Management Standard, available at: https://vedantaresources.com/uploads/esg/esg-sustainability-framework/New-Projects-Planning-Processes-and-Site-Closure.pdf</p>
8.6e Protected Areas - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

9. HUMAN RIGHTS

CRITERION	RATING	COMMENT
9.1a-d Human Rights Due Diligence	Minor Non-Conformance	<p>The Entity has developed a Human Rights Policy which includes a reference to the UN Guiding Principles on Business and Human Rights, UN Universal Declaration on Human Rights and other international instruments. The Code has been communicated to Stakeholders through display and periodic consultation with employees. https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2022/11/Human-Rights-Policy-2022.pdf</p> <p>Additionally, a Social Policy has also been developed and implemented through various Human Resources, and Corporate Social Responsibility (CSR) policies and practices. https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2022/11/Social-Policy-2022.pdf</p> <p>The Human Rights Due Diligence approach is undertaken via a systematic approach, including a review of background information, company websites, identification of potential risks, existing mitigation measures, the responsibility of implementation, and residual risk. Some of the identified Human Rights risks relate to working hours, supply chain, Conflict-Affected and High-Risk Areas (CAHRAs) and social security benefits received by Contractors.</p> <p>The Entity has established various channels to report any grievances related to Human Rights or other similar matters. This is outlined in the Code of Business Conduct and Ethics https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2022/11/Code-of-Business-Conduct-and-Ethics-Eng.pdf</p> <p>There is a complaint register room at the plant main gate with visible signage and a plant-level Grievance Redressal Committee.</p> <p>However, there is no organisation-wide gender-responsive Human Rights Due Diligence process that has been developed in Consultation with and, where possible, with the participation of Affected Populations and Organisations, and seeks to identify, prevent, mitigate and account for how it addresses its actual and potential impacts on Human Rights, including any Material Legacy Impacts for the Entities' own operations and for products or services provided through Business relationships e.g. supply chain, security practice, and fleet management including drivers.</p>
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>The Entity promotes women's and transgender employment. Women Workers also plan to work night shifts as allowed by recent changes to Indian law. The Entity has set targets for women to share 33% of the total workforce by 2026 and is working towards achieving this goal. The Entity empowers women through different means such as training to become forklift/heavy vehicle drivers, CSR projects, and establishing a women's council within the Entity which meets periodically besides statutory provisions to set up an internal complaints committee (ICC). Anti-Harassment Policy: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2022/11/Anti-Harassment-Policy_vF.pdf</p> <p>The Entity implements various diversity, equity and inclusion initiatives, including an all women hotline (number 4) at the SEZ plant, which commenced in March 2025 with a total of 100+ women workforce across three shifts and includes special precautions such as additional cameras and safety precautions, and leadership by women supervisors. Related disclosures are included in the Sustainable Development Report, pages 122-126: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2022/11/Anti-Harassment-Policy_vF.pdf</p>

CRITERION	RATING	COMMENT
		<p>content/uploads/2024/10/Vedanta-Aluminium-Sustainable-Development-Report-FY-23-24.pdf and</p> <p>https://vedantaaluminium.com/media/press-releases/list/vedanta-aluminium-strengthens-gender-diversity-with-first-ever-women-operated-smelter-line</p> <p>The Entity also holds a Vedanta Aluminium Celebrates Women's Week, emphasising financial literacy, entrepreneurship, and skills training: https://vedantaaluminium.com/media/press-releases/list/vedanta-aluminium-celebrates-womens-week-emphasising-financial-literacy-entrepreneurship-and-skills-training</p>
9.3a-i Indigenous Peoples	Conformance	<p>There are no Indigenous Peoples as per a background assessment (https://www.iwgia.org/en/resources/indigenous-world.html) as well as discussion with management and visits to the community. There are Schedule Tribes (ST) which are legally classified as a special social group and have the privilege/special protection of their social rights. The Entity does not discriminate on the basis of caste, social group, or religion as confirmed during the review of employees' interviews, review of interview panel formation, or employment documentation.</p> <p>The Entity has developed and implemented an Indigenous Peoples/Vulnerable Tribal Group (IP/VTG) Policy available at: https://dlrbiogke1jwo5.cloudfront.net/wp-content/uploads/2022/11/Indigenous-Peoples-Vulnerable-Tribal-Group-Policy-2022.pdf</p> <p>There are certain community (mainly schedule tribe) along the plant periphery who have formally requested the Entity to relocate them voluntarily and this process is under mediation by Government authorities.</p>
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	<p>This Criterion is not applicable to the Entity, as there has been no Major Change to the existing Facilities since the Entity joined ASI, where Free, Prior and Informed Consent (FPIC) is required.</p> <p>During plant establishment, resettlement occurred and displaced family approval was undertaken as per statutory proceedings mediated by Government authorities.</p> <p>Additionally, there are Communities along the plant periphery that have formally requested the Entity to relocate them voluntarily. This process is under mediation by Government authorities.</p>
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	<p>This Criterion is not applicable to the Entity's Certification Scope.</p>
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	<p>This Criterion is not applicable to the Entity, as there has been no Major Change to the existing Facilities since the Entity joined ASI, where FPIC is required.</p>
9.5a Cultural and Sacred Heritage - Identification	Conformance	<p>The Entity has developed and implemented a technical standard on cultural heritage: https://dlrbiogke1jwo5.cloudfront.net/wp-content/uploads/2021/03/Cultural-Heritage.pdf</p> <p>There are no cultural and sacred heritage sites within ten kilometres of the Entity.</p>

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9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	This Criterion is not applicable to the Entity, as there are no cultural heritage sites nearby.
9.6a-i Displacement	Conformance	<p>The Entity has developed and implemented a technical standard on Land and Resettlement Management: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2021/03/Land-and-Resettlement-Management.pdf</p> <p>During the construction phase (in 2006), resettlement did occur with displaced families' approval obtained as per statutory proceedings mediated by government authorities. Residential accommodation was provided to displaced families as per the provision of statutory provisions/agreements. There are no pending actions under Resettlement and Rehabilitation (R&R), Rehabilitation and Periphery Development Advisory Committee (RDPC) and monthly progress reports.</p> <p>There has been no forced displacement since becoming an ASI Member. There are no ongoing disputes/claims regarding the historical re-settlement activity.</p> <p>As a recent development, some of the community along the plant periphery have made a formal request to the Entity to voluntarily relocate them and this process is currently under mediation by the Government authorities.</p>
9.7a-h Affected Populations and Organisations	Conformance	<p>The Entity respects the rights of Local Communities and has developed a Technical Standard on Stakeholder Engagement: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2021/03/Stakeholder-Engagement.pdf</p> <p>In addition, it has developed a Technical Standard on Social Investment Management involving Local Communities: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2021/03/Social-Investment-Management.pdf</p> <p>The historical fly ash issue with the Katikela village has been resolved and necessary fly ash tailing management actions and practices have been implemented effectively.</p> <p>The Entity's Corporate Social Responsibility (CSR) projects are conceptualised based on thematic areas determined during visits to Local Communities and consultations, which addresses areas including education, agriculture, skills development, livelihood, and women's health.</p> <p>Some of the flagship CSR programs have been delivered since plant inception, and the program has grown to reach 28 villages, an aged care facility and two special schools, covering more than 18,000 people annually. The Entity has also established the Subhalaxmi Cooperative, which currently has more than 4,500 women members who are supported with entrepreneurship opportunities.</p> <p>The details of the Entity's social impact are publicly available at: https://vedantaaluminium.com/sustainability/social-impact</p> <p>The Audit team, in conjunction with a member of the ASI Indigenous Peoples Advisory Forum (IPAF) visited Affected Populations (Communities) and CSR program beneficiary groups during the Audit. This included the following:</p> <ol style="list-style-type: none"> 1. Nand Ghar pre-nursery schools for children above 3 years in collaboration with State/District Anganwadi schools. 2. Vedanta Diagnostic Centre, which offers affordable diagnostic

CRITERION	RATING	COMMENT
		<p>services.</p> <p>3. Villages of Kolabira and Laikera, approximately 20 kms from the plant, with beneficiary groups related to organic agriculture, beekeeping.</p> <p>4. Fitness/Karate centre for children.</p> <p>5. Bhurkamunda village, with villagers expressing the desire to be relocated due to issues such as dust and increased vehicle movements. This voluntary relocation is under mediation with Government authorities.</p>
9.8a Conflict-Affected and High-Risk Areas – Strong management systems	Conformance	<p>The Entity has recently developed and implemented a Management System approach to address Conflict-Affected and High-Risk Areas (CAHRAs), including a CAHRA Policy and Standard Operating Procedures for supplier Due Diligence and screening through the five steps in the OECD Due Diligence Guidance of Minerals from Conflict-Affected and High-Risk Areas.</p> <p>Related disclosures are included in the Sustainable Development Report, page 45: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2024/10/Vedanta-Aluminium-Sustainable-Development-Report-FY-23-24.pdf</p>
9.8b Conflict-Affected and High-Risk Areas – Identify and assess risks	Conformance	The Entity has conducted risk-based Due Diligence in accordance with of OECD Guidance (Step 2) to assess any ‘red flags’ of suppliers in its Aluminium supply chain, including the Bauxite mine origin and transit routes, using international indices such as CAHRA-EU and CAHRA-TDi.
9.8c Conflict-Affected and High-Risk Areas – Strategy to respond to risks	Conformance	The Entity has developed its strategy to respond to CAHRA-related risks and any red flags through closer supplier engagement, development of time bound corrective action plans, progress review of suppliers’ actions, and a Grievance Mechanism. It has been detailed in applicable procedures and supplier Due Diligence reports.
9.8d Conflict-Affected and High-Risk Areas – Audit of due diligence	Conformance	The Entity’s Due Diligence practices have been audited as part of this ASI Performance Standard Audit, which meets the requirements of this Criterion.
9.8e Conflict-Affected and High-Risk Areas – Report annually	Minor Non-Conformance	The Entity has developed a Supply Chain Due Diligence Report in accordance with the OECD Guidance. However, the Report is yet to be disclosed as either a standalone document and/or part of the upcoming ESG report, expected by the end of October 2025.
9.9 Security practice	Conformance	<p>The Entity’s Security Management Standard is available, documented and publicly available at: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2021/03/Security-Management.pdf</p> <p>Security provisions include traffic control, ID card checks, CCTV surveillance security, watch tower, patrolling, access control, vigilance, and security guards. The security communication systems are designed and implemented and monitored by a real-time control room.</p>
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	The Entity’s Human Rights Policy addresses Freedom of Association and rights on Collective Bargaining, available at:

CRITERION	RATING	COMMENT
		<p>https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2022/11/Human-Rights-Policy-2022.pdf</p> <p>There is also a Technical Standard for Employee Consultation and Participation, available at: https://dlrbiogkeijwo5.cloudfront.net/wp-content/uploads/2021/03/Employee-Consultation-Participation.pdf</p> <p>The employees' rights to have the freedom to form an association and to Collectively Bargain are covered and communicated through displays at the workplace, training, Policies and guidelines.</p>
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	The Criterion is not applicable to the Entity, as the Freedom of Association and right to participate in Collective Bargaining are regulated by Indian law.
10.2a-c Child Labour	Conformance	<p>Verification of age is undertaken as part of the Entity's hiring process and included in employment records. The employee master list indicates that all employees are over 18 years old.</p> <p>Child Labour is addressed as part of the Entity's modern slavery commitment, which is also communicated to its supply chain. Annual declarations are collected confirming compliance with stated requirements such as no Child Labour, no Forced Labour, Compliance with the law, minimum wages, equal treatment and no Human Trafficking.</p> <p>The Entity does not engage in, nor support Hazardous Child Labour as found through work allocation review and plant visit.</p>
10.3a-c Forced Labour	Conformance	<p>The Entity does not keep Workers' original documents, hold financial security or other means of Forced Labour as confirmed during Worker interviews.</p> <p>Forced Labour is addressed as part of the Entity's modern slavery commitment, which is further communicated to its supply chain. Annual declarations are collected confirming compliance with stated requirements such as no Child Labour, no Forced Labour, Compliance with the law, minimum wages, equal treatment and no Human Trafficking.</p> <p>The Entity does not require any form of deposit, Recruitment Fee or equipment advance from Workers/employees either directly or through employment or recruitment agencies. The Entity does not require Migrant Workers/employees to lodge deposits or security payments at any time during the employment period.</p> <p>The Entity does not have any practice to hold Workers/employees in Debt Bondage or force them to work in order to pay off a debt.</p> <p>The Entity does not have any practice to unreasonably restrict the freedom of movement of Workers in the workplace or on-site housing.</p> <p>The Entity does not have any practices to retain any original copies of Workers/employees' identity papers, work permits or training certificates.</p> <p>The Entity does not deny employees the freedom to terminate their employment at any time without penalty, given notice as per mutually agreed employment contract.</p> <p>The Entity, as part of the Vedanta Group commitment, has publicly disclosed a Modern Slavery Statement, available at:</p>

CRITERION	RATING	COMMENT
		https://vedantaresources.com/uploads/more-information/human_trafficking_act/Modern_Slavery_Act_Statement_FY24.pdf
10.4a-c Non-Discrimination	Conformance	The Entity does not Discriminate during the hiring, training and promotion of Workers e.g., during hiring, interviews are undertaken by more than one person, as per the Entity's Recruitment Policy. The training needs are identified and imparted as per the competency matrix.
10.5 Communication and engagement	Conformance	<p>The Entity undertakes comprehensive employee engagement activities and has received several rewards and recognition for being a leading employer in India.</p> <p>The Entity has a detailed employee engagement plan, covering thematic areas such as communication, branding, rewards and recognition, and quality of life and includes initiatives such as 'Proud Parents', 'Coffee with Human Resources', sports, and employee awards. A monthly concept across different topics is delivered and includes initiatives such as pet's day, diversity and inclusion week and women's day celebrations.</p> <p>A 'town hall' meeting occurs each quarter and a printed quarterly newsletter called 'Samanway' is a significant communication platform.</p> <p>The Entity has a 'mantracare' app that is accessible to each employee which handles wellbeing requests and resources related to emotional wellbeing, stress, parenting and workplace issues.</p> <p>Further information is included in the Sustainable Development Report 2023-24, pages 128-129: https://dlrbiogkeljwo5.cloudfront.net/wp-content/uploads/2024/10/Vedanta-Aluminium-Sustainable-Development-Report-FY-23-24.pdf</p>
10.6a-g Violence and Harassment	Conformance	The Entity has written rules of 'disciplinary measures' that are detailed in both the employee Code of Conduct and Employee Handbook. These are based on statutory approvals called 'Certified Standing Orders' available in English, Hindi and Odia, which are displayed on notice boards in work areas.
10.7a-d Remuneration	Minor Non-Conformance	<p>The Entity pays above the Odisha Government minimum wage, which includes canteen, accommodation, and conveyance allowances and other allowances. Wages are paid on the last day of the month, and Workers receive payslips detailing working hours, social security deductions, and allowances. Overtime is compensated at a premium rate as per Indian law.</p> <p>Compliance with remuneration regulations is monitored via a third party agency (Aparajita) for all the business partners (contractors) working in the Entity.</p> <p>Some of the related Policy commitments include the following: Social Policy: https://dlrbiogkeljwo5.cloudfront.net/wp-content/uploads/2022/11/Social-Policy-2022.pdf Human Rights Policy: https://dlrbiogkeljwo5.cloudfront.net/wp-content/uploads/2024/09/Human-Rights-Policy_AM.pdf Supplier Sustainability Management Policy: https://dlrbiogkeljwo5.cloudfront.net/wp-content/uploads/2024/09/Supplier-Sustainability-Management-Policy-AM.pdf</p>

CRITERION	RATING	COMMENT
		<p>content/uploads/2024/09/Supplier-Sustainability-Management-Policy_AM.pdf</p> <p>There is no clear commitment or evidence however, that the Entity respect the rights of Workers to a 'living wage', ensuring that wages paid for a normal working week meets at least a legal or industry minimum standard and is sufficient to meet the basic needs of Workers and to provide some discretionary income, in particular for the large pool of contract Workers at the Entity.</p>
10.8a-c Working Time	Conformance	<p>The Entity uses a biometric attendance system for contractor Workers and face recognition for full-time employees to record working hours. There are work shifts at the Entity with total working hours of 48 hrs per week over six 6 days.</p> <p>Annual leave, casual leave, sick leave, privilege leave, and national or festival holidays are paid. To monitor Working Time and Overtime, the Entity uses a gate pass system that prevents employees from working a seventh consecutive day without prior approval. Exceptions to this rule, such as during a plant breakdown, are rare and require special permission.</p> <p>The Entity launched a new initiative 'Automated Fatigue Management and Labour Compliance portal' in December 2024, which assists with regulating working hours and rest days, Contractor compliance and improving fatigue management and a productivity based work culture.</p>
10.9a-b Informing Workers of Rights	Conformance	<p>There is an annual training calendar that addresses topics such as quality, safety, personal development across categories including Technical & Functional, Behavioural, Quality, Health, Safety, Environment & Fire (HSE&F), and Compliance.</p> <p>The training is being conducted by internal and external faculty depending on competency requirements and availability. Monitoring is undertaken to check progress e.g. awareness training on industrial laws by the Legal team.</p>
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	<p>The Entity's Occupational Health and Safety (OH&S) Management System is certified to ISO 45001:2018 and comprises procedures, safety standards and guidelines. Many of these are publicly available at: https://vedantaaluminium.com/sustainability/sustainability-policies-standards-guidance-notes/sustainability-standards</p> <p>The Entity has developed certain safety topics (or modules as per Vedanta Sustainability Assurance Program-VSAP), such as working at heights and molten metal handling.</p> <p>Safety audits are conducted internally as well externally to test conformance and fulfil statutory compliances. Hazard identification and risk assessment activities have been carried out for production and associated non-production activities.</p>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Minor Non-Conformance	<p>The Entity has a written charter for management and committee-level reviews of the OH&S Management System. The Apex Safety Review Committee, chaired by the CEO Jharsuguda, meet regularly and meeting minutes are recorded and circulated.</p>

CRITERION	RATING	COMMENT
		<p>The management review presentation includes OH&S-related Key Performance Indicators (KPIs) with both lagging and leading indicators.</p> <p>The related disclosures are included in the Sustainable Development Report 2023-24, pages 111-114: https://dlrbiogkeljwo5.cloudfront.net/wp-content/uploads/2024/10/Vedanta-Aluminium-Sustainable-Development-Report-FY-23-24.pdf</p> <p>However, there is no comparative analyses of OH&S performance with peer Businesses or leading practice disclosed.</p>
11.2 Employee engagement on Health and Safety	Conformance	<p>The Entity has a concept known as 'Suraksha Samvad', which equates to safety communication by the leadership team who visits each part of the Facility each month. This also assists in understanding 'shop floor' issues, directly focused interaction with Workers, and contract employees. There is good practice in developing OH&S training modules with department owners to encourage "ownership".</p> <p>The Entity has independent Safety Committees across the Smelter Plant-1 DTA, Smelter SEZ & CPP and Thermal Power Plant that comprises of management and Workers, meets monthly, and records meeting minutes.</p>

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	14 April 2023	Initial Certification Audit – Full Certification
1	1 October 2025	Re-Certification Audit and Scope Change – Provisional Certification; Scope Change to apply ASI PS V3.1 and add Plant 1 DTA and associated power plant