ASI CERTIFICATION
PERFORMANCE STANDARD

PRESENTED TO

HINDALCO INDUSTRIES LIMITED – BELUR UNIT

CERTIFICATE NUMBER	ASI STANDARD	CERTIFICATION LEVEL	ASI ACCREDITED AUDITOR
333	PERFORMANCE STANDARD (V2 2017)	FULL CERTIFICATION	CETIZION VERIFICA

DATE OF ISSUE	DATE OF EXPIRY	CERTIFIED SINCE
28 SEPTEMBER 2023	27 SEPTEMBER 2026	28 SEPTEMBER 2023

AUTHORISED BY

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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 and despatch of Un-alloyed and Alloyed Aluminium Coil, Sheet and Plates at Belur Unit, India.

SUMMARY AUDIT REPORT
PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Hindalco Industries Ltd. Belur Unit
ENTITY NAME	Hindalco Industries Limited – Belur Unit
CERTIFICATION SCOPE	Manufacture and despatch of Un-alloyed and Alloyed Aluminium Coil, Sheet and Plates at Belur Unit, India.
SUPPLY CHAIN ACTIVITIES	• Aluminium Re-melting/Refining • Casthouses • Semi-Fabrication • Material Conversion (Production and Transformation)
ASI STANDARD	• Performance Standard V2
AUDIT TYPE	• Initial Certification Audit (15 – 19 May 2023) • Surveillance Audit (9 – 11 July 2025)
AUDIT FIRM	CETIZION Verifica
AUDIT DATE	• 15 – 19 May 2023 (Initial Certification Audit) • 9 – 11 July 2025 (Surveillance Audit)
AUDIT REPORT SUBMISSION	• 18 August 2023 (Initial Certification Audit) • 6 October 2025 (Surveillance Audit)
AUDIT SCOPE	<u>Initial Certification Audit (15 – 19 May 2023)</u> The Audit Scope covered the manufacture and despatch of Un-alloyed and Alloyed Aluminium Coil, Sheet and Plates at Belur Unit, India. The supply chain activities included in the Audit Scope: • Aluminium Re-melting/Refining • Casthouses • Semi-Fabrication • Material Conversion (Production and Transformation) All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.

	<u>Surveillance Audit (9 – 11 July 2025)</u> The Audit Scope covered the manufacture and despatch of Un-alloyed and Alloyed Aluminium Coil, Sheet and Plates at Belur Unit, India. The supply chain activities included in the Audit Scope: • Aluminium Re-melting/Refining • Casthouses • Semi-Fabrication • Material Conversion (Production and Transformation) All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.
AUDIT OUTCOME	• Certification
AUDIT METHODOLOGY DECLARATION	The Auditors confirm that: ☑ The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report. ☑ The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous. ☑ The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity’s defined Certification Scope. ☑ The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.
CERTIFICATION PERIOD	28 September 2023 – 27 September 2026
NEXT AUDIT TYPE	Re-Certification Audit
NEXT AUDIT DUE DATE	27 September 2026
CERTIFICATE NUMBER	333

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 implemented a digital compliance tool. The Entity has developed procedures for legal compliance audits, which require periodic independent compliance audits.
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 Principle and Code of Conduct, released 12 August 2022: 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 which 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.
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	The Entity's ESG Policies are communicated to both internal and external Stakeholders as suitable, including the display throughout the Entity, training of

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		employees, made available on the website, and focused interaction with the community under the corporate social responsibility programs and initiatives.
2.2 Leadership	Conformance	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, who have been trained on these requirements.
2.3a Environmental and Social Management Systems (environmental)	Conformance	The Entity's Management Systems are certified to ISO 14001 and ISO 45001. Refer to: https://www.hindalco.com/Upload/PDF/Belur-0055420-004-QMS-OHSAS-EMS-ENGUS-UKAS_ISO.pdf
2.3b Environmental and Social Management Systems (social)	Conformance	The Entity has implemented the Hindalco social policies and guidelines, available in the central Human Resources tools. The Entity is a part of the Hindalco 'Great Place to Work' certification in recognition of good human resources practices: https://www.greatplacetowork.in/great/company/hindalco-industries-ltd
2.4 Responsible Sourcing	Conformance	As part of corporate sustainability sourcing initiatives, the Entity has identified major suppliers and undertaken supply chain Due Diligence. The Entity sources 100% of its Primary Aluminium from the Hindalco group from Smelters that are working towards ASI Performance Standard v3.1 certification. The Alloying elements suppliers are included in the Entity's supplier Due Diligence program.
2.5 Impact Assessments	Conformance	There is a documented Capital Expenditure Management System (CEMS) Manual that details the 'step by step' process activities. Projects are subject to a comprehensive review at the Entity and Corporate levels, and progress is tracked via an IT-based 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. The Emergency Response Plan has been reviewed and updated, with related disclosure included in the Integrated Annual Report, pages 180-181: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf

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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 and divestment activity during the past three years.
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Conformance	The parent company has disclosed a group-wide Integrated Annual Report addressing sustainability performance that includes the Entity and has been prepared in accordance with Global Reporting Initiative (GRI) Guidelines. Refer to: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
3.2 Non-compliance and liabilities	Conformance	The parent company has disclosed information for significant fines, judgments, penalties and non-monetary sanctions for failure to comply with Applicable Law for all Hindalco group companies including the Entity. Refer to the Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
3.3a Payments to governments (legal and contractual)	Conformance	The Entity makes payments to Governments for applicable taxes (e.g. Goods and Service Tax (GST) in India, import duty) plus income tax in accordance with legal and contractual requirements. Further details are available at: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
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	Minor Non-Conformance	The Entity has reviewed and continually improves its grievance management system. The other statutory provisions including the *Industrial Dispute Act* serve as a Grievance Mechanism and meeting minutes records are maintained. For contract Workers, the practice of monthly 'town hall' meetings and contractor safety management discussions also serve as platforms to raise grievances, if any. The

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		Entity has recently developed a process known as 'Protiddhoni', which assesses contract Workers' perceptions in the areas of working conditions, Health and Safety, compensation and rewards, communication and management, and suggestions are collected digitally using a QR code. During Worker interviews it was noted that the awareness level on the Entity's Grievance Mechanism is not satisfactory. There is currently no systematic records and outcomes of the investigation into each grievance raised, including HR reports, management team meeting minutes, interview transcripts, letters or emails.
PRINCIPLE 4 MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	The Entity has evaluated life cycle impacts of its major Products, including wire rod 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.
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	The LCA related disclosures are included in the Hindalco Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
4.2 Product design	Conformance	Product specifications are documented based on customers' specific requirements in terms of material grade, size and thickness. There is an ongoing process in place to optimise the process (e.g., reduced soaking pit time).
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 100% collected, segregated as per alloy/grades and subsequently remelted and reused. The Process Scrap segregation, identification and labelling of grade types were found satisfactory during the Audit.
4.4a Collection and recycling of products at end-of-life (strategy)	Conformance	A Corporate level strategy has been developed that includes targets and engagement with various Stakeholders to increase the collection and recycling rates. Refer to the Integrated Annual Report, page 35: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf

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4.4b Collection and recycling of products at end-of-life (engagement)	Conformance	The Entity engages with the local recycling ecosystem in effort to increase the collection and recycling of products at End of Life.
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	The Entity has disclosed its GHG emissions and energy use through Group-wide integrated reports including Scope 1 and 2 emission types. Related disclosures are provided on pages 152-161 of the Hindalco Integrated Annual Report. Refer to: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf At the Entity level, energy consumption per tonne of production is monitored and reviewed monthly.
5.2 GHG emissions reductions	Conformance	The Hindalco Group-level 'Decarbonisation Roadmap' and Entity-level GHG Emissions Reduction Plans have been developed with targets to 2025 and disclosed in the Integrated Annual Report, page 149: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf Specific measures are being implemented to achieve the reduction targets, with the major contribution from sourcing purchased renewable energy and the retrofitting of annealing and soaking furnaces. The GHG Emissions Reduction Plan also includes implementation of the Entity's Energy Management System (ISO 50001 certified).
5.3a Aluminium Smelting (management system)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3b Aluminium Smelting (up to and including 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3c Aluminium Smelting (after 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 6 EMISSIONS, EFFLUENTS AND WASTE		
6.1 Emissions to Air	Conformance	The Entity complies with the legal requirement for stack monitoring, ambient air quality monitoring and noise emission monitoring as per the Consent to Operate (CTO), issued by the West Bengal Pollution Control Board. The Entity implements the Corporate level technical standard, which defines air emission related requirements. There is six-monthly monitoring of air emissions from stacks, ambient air quality monitoring and noise monitoring at select locations, undertaken by an external accredited testing

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		laboratory. The Entity also calculates the quantity of air pollutants based on the monthly monitoring results, using the corporate IT tool. Air pollution levels are communicated to Stakeholders and interested parties as per statutory requirements, including the use of the external display board. The Entity has switched to a cleaner fuel source, with furnace oil now replaced by Low Sulphur Heavy Stock (LSHS), which has resulted in improved environmental performance with sulphur oxides reduced by 58% according to some emissions reports.
6.2 Discharges to Water	Conformance	The Entity complies with the legal requirements for effluent discharge and monitoring as per the Consent to Operate (CTO), issued by the West Bengal Pollution Control Board. The wastewater (treated water) parameters such as pH, Suspended Solids, Biological Oxygen Demand (BOD), Chemical Oxygen Deman (COD), oil and grease are checked. Discharge from the Sewage Treatment Plant (STP) and rainwater are connected to external municipal drains. An online wastewater monitoring system has been installed in addition to legal compliance requirements which provides real-time results at 15 minute intervals.
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	The Entity has implemented the Hindalco corporate procedure to conduct 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. Spill kits are provided in plant and storage areas and are maintained, as confirmed during the Audit.
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 annually on Spills and Leakages through the Environment Statement (Form V) as well as in the monthly environmental performance report which is submitted to local authorities. The reporting

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		of Spills and Leakages is also addressed in the Hindalco Integrated Annual Report, page 182: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
6.5a Waste management and reporting (strategy)	Conformance	The Entity has developed a procedure on waste management, and segregates Hazardous and Non-Hazardous Waste, with a focus on waste minimisation at the source, in accordance with the Waste Mitigation Hierarchy. Both the Entity and Group waste management strategies are aligned with the United Nations Sustainable Development Goal 12 with the goal to achieve zero waste to landfill by 2025. The waste management strategy has been communicated in the Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
6.5b Waste management and reporting (disclosure)	Conformance	The waste quantities are publicly disclosed via sustainability reporting and an external communications board near the Entity's main gate. Periodic statutory reporting is provided to relevant authorities. The generated waste, including e-waste, is within permissible limits and disposed of to an authorised agency. The Entity has achieved 'Zero Waste to Landfill' verification with a 100% diversion ratio. The Entity publicly reports on Waste management via the Hindalco Integrated Annual Report, pages 177-180: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.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.
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.

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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 Dross generated on site is disposed of via an authorised Dross recycling agency as per state environmental agency directives. Records of quantities generated and disposed were reviewed and found within permissible limits. The Entity periodically audits Dross recycler to assess conformance and explore improved methods for the environmentally responsible disposal of Dross residue.
6.8b Dross (recycling)	Conformance	The Dross generated on site is disposed of via an authorised Dross recycling agency as per state environmental agency directives. The external agency premises is occasionally audited by the Entity to confirm the fulfillment of requirements.
6.8c Dross (review of alternatives)	Conformance	The Entity is working with experts to review alternatives to explore options to minimise the generation of Dross and maximise the recovery of Aluminium from the Dross generated.
PRINCIPLE 7 WATER STEWARDSHIP		
7.1a Water assessment (mapping)	Conformance	The Entity has developed and periodically reviews a water balance diagram. In recent times, the Entity has shifted to withdrawing additional surface water from the Howrah Municipal Corporation and collecting additional rainwater, moving away from reliance on the existing bore well. The Entity has also undertaken (with support from an external technical expert) a detailed hydrogeological study of local groundwater resources.
7.1b Water assessment (risk assessment)	Conformance	The Entity has installed a rain gauge on the rooftop and measures rainfall on a daily basis. The Entity has undertaken a detailed water audit using an external agency, and management plans have been

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		developed and taken up for project approval, such as the installation of a zero liquid discharge system. The Entity has also undertaken (with support from an external technical expert) a detailed hydrogeological study of local groundwater resources.
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 water management plans and there are daily checkpoints in the water treatment plant. There is related training, displays and awareness among employees.
7.2b Water management (monitoring)	Conformance	Daily water consumption is monitored using flow meters which are calibrated, and these data are further consolidated in a monthly report. Statistical analysis is undertaken monthly to direct performance improvements and decision-making processes. Specific Water Consumption (SWC) per tonne of finished goods is tracked as a key metric, which has improved from the previous year. The periodic Water Cess return (Form-1) is submitted to Government authorities on monthly basis via the West Bengal Pollution Control Board.
7.3 Disclosure of water usage and risks	Conformance	The Entity submits periodic compliance reports to Government authorities, such as the Annual Return which includes water performance data and other environmental performance data to the West Bengal Pollution Control Board. Water usage and risk related disclosures are provided in the Hindalco Integrated Annual Report on page 164-173: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Conformance	The Entity has conducted a Biodiversity assessment, which concluded there are no National Parks or reserves within a ten kilometre radius. A The Entity has plans to commence a vegetation project for a plantation that is consistent with the green belt development plan for Biodiversity enhancement developed by an external agency.
8.2a Biodiversity management (biodiversity action plans)	Conformance	The Entity has developed a Biodiversity Management Plan based on the outcome of the Biodiversity assessment.

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8.2b Biodiversity management (consultation and mitigation hierarchy)	Conformance	The Biodiversity Management Plan is discussed during the Entity level sustainability meetings, 'townhall' 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 Hindalco Integrated Annual Report, pages 188-193: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
8.3 Alien Species	Conformance	There is a documented risk assessment of potential impacts from alien and invasive species, undertaken as part of the Biodiversity assessment.
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 (last updated in March 2025) which includes a formal commitment to fulfil national and international Human Rights obligations and to undertake the necessary Due Diligence. The Policy is available at: https://www.hindalco.com/Upload/PDF/human-right-policy.pdf
9.1b Human Rights Due Diligence (process)	Conformance	The Entity has established a Human Rights Due Diligence process and accordingly developed a Human Rights Risk Register, which addresses internal and external business activities with various risk categories and is periodically reviewed. The Entity's Human Rights Due Diligence process is detailed in the Hindalco Integrated Annual Report, on page 111: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf

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9.1c Human Rights Due Diligence (remediation)	Conformance	The Entity has developed adequate remedial measures to manage violations of any Human Rights, including a Complaints/Grievance Mechanism, Whistleblower Policy and detailed guidelines in the Corporate Code of Conduct. The Entity's Grievance Mechanism and remediation procedure including Human Rights is detailed in the Hindalco Integrated Annual Report, on page 111: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
9.2 Women's Rights	Conformance	Women 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 Worker interviews confirmed that women's rights are respected and 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.
9.5 Cultural and sacred heritage	Conformance	There is presence of sacred or cultural heritage sites and values within the Entity's Area of Influence, including the Belur Math, Ganges River. The Entity implements the Group-wide guidelines on cultural heritage sites. The Entity and the cultural heritage sites have co-existed since the commencement of the Entity's operations many decades ago. There is no expansion of business activities in a manner to negatively affect the access to or conservation of cultural heritage sites.
9.6a Resettlements (avoid or minimise)	Conformance	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.

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9.6b Resettlements (where unavoidable)	Conformance	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 major focus areas for social projects include providing free education and health care. During interactions with community members as part of the Audit and a visit to an educational/coaching centre that is operated with the Ramakrishna Mission Belur Math, it was confirmed by students and their parents that positive contributions to societal needs were being made. The Entity continuously works with the Local Community, which includes supporting hospital infrastructure. The Entity's social programs are internally communicated to all employees through the quarterly magazine 'Indradhanush'.
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 created a positive impact on the livelihood of Local Communities with employment opportunities. This was highlighted by the Local Community heads and villagers and was also confirmed during Worker interviews.
9.8 Conflict-Affected and High-Risk Areas	Conformance	The Entity has a formal commitment to avoid contributing to armed conflict or Human Rights abuses in Conflict-Affected and High-Risk Areas (CAHRAs). As per the Entity's current understanding, it does not have any business relationships with other Entities within CAHRAs. The Entity has implemented a Human Rights Policy and Supplier Code of Conduct: https://www.hindalco.com/upload/pdf/human-right-policy.pdf and https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf
9.9 Security practice	Conformance	The Entity's security practices are addressed in relevant Human Rights risk assessments. A Security Officer is in charge and has overall responsibility for

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		security personnel deployment, duty rosters and leave approval. The Entity has implemented necessary measures to ensure applicable Human Rights that are prevalent in the security sector, such as excessive working hours, rest days and recruitment fees. 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 has committed to Freedom of Association in its Human Rights Policy. There are three registered Trade Unions operating at the Entity and Workers are free to choose to join a Trade Union. Annual membership fees are directly collected by the Trade Union. The Joint Works Committee comprises of management and all three Trade Union members who meet on a monthly basis and meeting minutes are recorded. 100 percent of the Entity Workers are covered under a Collective Bargaining Agreement. Corporate level disclosures are provided on pages 111-114 of the Hindalco Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
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 and this is reflected in the availability of the Collective Bargaining Agreement between the Entity and Trade Union.
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Not Applicable	This Criterion is not applicable, as the Entity operates in India where 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 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 ensures a minimum age of 18 years to allow entry into the plant. Proof of age documentation is available in employment files. No suspected cases of Child Labour were 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.

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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.
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 employment agreement.

CRITERION	RATING	COMMENT
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 on the basis of gender, race, national or social origin, religion, disability, political affiliation, sexual orientation, marital status, family responsibilities, age, or any other condition that could give rise to Discrimination. This was confirmed during the Audit via a review of training, promotion and wages information as well as via Worker interviews. There are continuing practices to prevent and/or avoid Discrimination during business activities. Related disclosures are presented on pages 108-111 of the Hindalco Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
10.5 Communication and engagement	Conformance	The Entity engages with its employees and other external Stakeholders to effectively communicate its policies and programs, via display on notice boards and committees. There is an annual events calendar prepared by the Entity and a Corporate wide planner to cover topics such as stress management, 'townhall' meetings and life-skills training. The Entity is continuously upgrading its employee engagement and communications and has developed an Organisation Effectiveness (OE) calendar for 2025-2026. This is broadly disclosed on page 125 of the Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
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)	Minor Non-Conformance	The Entity's Human Rights Policy provides a commitment towards the payment of living wages. Refer to: https://www.hindalco.com/Upload/PDF/human-right-policy.pdf There is no periodical review of the living wage assessment however, and the Entity does not

CRITERION	RATING	COMMENT
		currently consider external economic factors including inflation.
10.7b Remuneration (method of payment)	Minor Non-Conformance	Monthly salaries are paid via bank transfer. Overtime payments are made at a premium rate. Payslips are emailed to each employee and includes full payment details. During interviews with contract Workers and review of related wage records, it was found that certain Workers are not paid the premium Overtime payment (200%). The Entity is currently reviewing the agreement with labour contractors and implementing appropriate monitoring to ensure conformance with Overtime payments.
10.8 Working Time	Minor Non-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 requirements. During interviews with contract Workers and review of related working hours records, it was found that some Workers exceed legal permissible working hours including an Overtime limit of 60 hours per week. The Entity is currently reviewing the production planning and human resources planning and implementing appropriate monitoring to ensure conformance with working hours regulations.
PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Policy (policy)	Conformance	The Entity has documented its Occupational Health and Safety (OH&S) Policy, which is disseminated to the workforce via displays and training is provided in both Hindi and English. It is available at: 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 documented its OH&S Policy, which includes reference of its applicability to the workforce and other Stakeholders including visitors. All visitors undergo a mandatory safety briefing which addresses the Policy and the safety precautions to be followed as a visitor.

CRITERION	RATING	COMMENT
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	The Entity has documented within its OH&S Policy, a commitment to respect and implement national and international laws on Worker Health and Safety, as applicable.
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Conformance	The Entity has documented within its OH&S Policy a commitment to respect the Workers' rights to understand the hazards and safe practices for their work, and the authority to refuse or stop unsafe work. Workers' understanding on the safety training provided, emergency preparedness and response related to drills, the emergency assembly areas and communication escalation was verified during Worker interviews.
11.2 OH&S Management System	Conformance	The Entity has developed an Integrated Management System (IMS) Manual addressing ISO 45001:2018 requirements, supported by procedures and work instructions. All relevant IMS documents are available and have access rights for users. Periodic safety audits are undertaken. The Entity's ISO Certificate is available at: https://www.hindalco.com/upload/pdf/certificate/Belur-0055420-004-QMS-OHSAS-EMS-ENGUS-UKAS_ISO.PDF
11.3 Employee engagement on health and safety	Conformance	The Entity has established a Safety Committee comprising of management and Workers from various departments. The Entity has also developed a safety training plan for employees on various 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 OH&S performance through the monthly monitoring of KPIs and also through internal and external audits.

Document Control and Version History

Revision	Date	Notes
0	28 September 2023	Initial Certification Audit – Full Certification
1	13 October 2025	Surveillance Audit Supply Chain Activities corrected to include Casthouses and Semi-Fabrication.