# ASI CERTIFICATION **PERFORMANCE STANDARD**

PRESENTED TO

# Novelis Switzerland SA

| CERTIFICATE NUMBER | ASI STANDARD | CERTIFICATION LEVEL | ASI ACCREDITED AUDITING FIRM |
|---|---|---|---|
| **111** | **PERFORMANCE STANDARD (V3.1 2023)** | **FULL CERTIFICATION** | **SZI GMBH** |
| | DATE OF ISSUE | DATE OF EXPIRY | CERTIFIED SINCE |
| | **28 FEBRUARY 2024** | **27 FEBRUARY 2027** | **12 JANUARY 2021** |

AUTHORISED BY

CERTIFICATION SCOPE

All activities on the Novelis Sierre (Switzerland) site to produce Aluminium products including casting, scalper, hot rolling, cold rolling, continuous heat treatment, finishing and laser blanking

Aluminium Stewardship Initiative Ltd
ACN 606 661 125, Australia
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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***

# AUDIT REPORT
# **PERFORMANCE STANDARD**

## OVERVIEW

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|---|---|
| MEMBER NAME | Novelis Inc. |
| ENTITY NAME | Novelis Switzerland SA |
| CERTIFICATION SCOPE | All activities on the Novelis Sierre (Switzerland) site to produce Aluminium products including casting, scalper, hot rolling, cold rolling, continuous heat treatment, finishing and laser blanking. |
| SUPPLY CHAIN ACTIVITIES | • Aluminium Re-melting/Refining<br>• Casthouses<br>• Semi-Fabrication |
| ASI STANDARD | Performance Standard V3.1 |
| AUDIT TYPE | • Initial Certification Audit (25 – 26 May 2020)<br>• Surveillance Audit (8 November 2022)<br>• Re-Certification and Scope Change Audit (5 – 6 December 2023)<br>• Surveillance Audit (15 – 16 July 2025) |
| AUDIT FIRM | SZI GmbH |
| AUDIT DATE | • 25 – 26 May 2020 (Initial Certification Audit)<br>• 8 November 2022 (Surveillance Audit)<br>• 5 – 6 December 2023 (Re-Certification and Scope Change Audit)<br>• 15 – 16 July 2025 (Surveillance Audit) |
| AUDIT REPORT SUBMISSION | • 5 December 2019 (Initial Certification Audit)<br>• 3 May 2023 (Surveillance Audit) (Re-Certification Audit and Scope Change)<br>• 17 January 2024 (Re-Certification Audit and Scope Change)<br>• 25 August 2025 (Surveillance Audit) |
| AUDIT SCOPE | Initial Certification Audit (6 May – 17 June 2020)<br>The Audit Scope includes all activities at the Sierre site.<br>Supply chain activities included in the Audit Scope:<br>• Aluminium Re-melting/Refining<br>• Casthouses<br>• Semi-Fabrication<br>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.<br>Surveillance Audit (29 – 30 March 2022)<br>The Audit Scope included all activities at the Sierre site.<br>Supply chain activities included in the audit scope:<br>• Aluminium Re-melting/Refining |

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| | • Casthouses<br>• Semi-Fabrication<br><br>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.<br><br><u>Re-Certification & Scope Change Audit (5 – 6 December 2024)</u><br>The audit scope included all activities at the Sierre site.<br><br>Supply chain activities included in the Audit Scope:<br>• Aluminium Re-melting/Refining<br>• Casthouses<br>• Semi-Fabrication<br><br>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.<br><br><u>Surveillance Audit (15 – 16 July 2025)</u><br>The Audit Scope included all activities at the Sierre site.<br><br>Supply chain activities included in the Audit Scope:<br>• Aluminium Re-melting/Refining<br>• Casthouses<br>• Semi-Fabrication<br><br>Relevant Criteria and Criteria that were identified as non-conformities from the previous Audit were included in the Audit Scope. |
| AUDIT OUTCOME | Certification |
| AUDIT METHODOLOGY DECLARATION | The Auditors confirm that:<br>☑ The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.<br>☑ The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.<br>☑ 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.<br>☑ The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective. |
| CERTIFICATION PERIOD | 21 February 2024 – 20 February 2027 |
| NEXT AUDIT TYPE | Re-Certification Audit |
| NEXT AUDIT DATE | 20 February 2027 |
| CERTIFICATE NUMBER | 111 |
| | If you have an inquiry or complaint about this Certification, go to the third-party EthicsPoint portal at: https://aluminium-stewardship.ethicspoint.com/<br><br>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.<br><br>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

Novelis' Sierre site (the 'Entity') is located in the Valais region of Switzerland, employing more than 500 people. Novelis' Sierre, Switzerland, plant features a fully integrated system, covering the entire process from casting to finishing. In addition to hot and cold rolling mills, the plant operates a 'state-of-the-art' continuous annealing line and has laser-cutting capability. The Entity also hosts a world-leading Research & Innovation Center, specialising in the development of new automotive sheet alloys, surface treatment and joining technologies.

Novelis Inc. is considered a global leader in innovative products and services and is the world's largest recycler of Aluminium. Novelis partners with customers in the aerospace, automotive, beverage can and specialities industries to deliver solutions that maximise the benefits of lightweight Aluminium throughout North America, Europe, Asia, and South America. Novelis is a subsidiary of Hindalco Industries Limited, an industry leader in Aluminium and copper, and the metals flagship company of the Aditya Birla Group, a multinational conglomerate based in Mumbai, India.

## 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 | High | High | HIGH |
| **RISKS** | High | High | High | HIGH |
| **PERFORMANCE** | High | High | High | HIGH |
| **OVERALL** | HIGH | | | |

## FINDINGS

| CRITERION | RATING | COMMENT |
|---|---|---|
| 1. BUSINESS INTEGRITY | | |
| 1.1 Legal Compliance | Conformance | The Entity has implemented a thorough process to constantly maintain awareness of and ensure Compliance with the latest Applicable Law. |
| 1.2 Anti-Corruption | Conformance | The topic of Anti-Corruption is regulated at the Entity. Novelis Group specifications are trained and implemented at all business levels. |
| 1.3a-e Code of Conduct | Conformance | The Novelis Code of Conduct is implemented at the Entity, and training is provided to employees. Suppliers must comply with a Supplier Code of Conduct. Both documents are publicly disclosed at:<br>https://novelis.com/wp-content/uploads/2020/07/Novelis-Code-of-Conduct-2023-English.pdf<br>https://novelis.com/download/novelis-supplier-code-of-conduct/ |
| 2. POLICY AND MANAGEMENT | | |
| 2.1a-f Environmental, Social, and Governance Policy | Conformance | The Entity's Environment, Health, Safety and Quality (EHSQ) Policy is communicated through annual internal training, announcements, and via the Novelis website for external Stakeholders.<br>In accordance with the ASI Performance Standard as well as its EHSQ Policy, the Entity has received senior management endorsement and support through the provision of resources and regularly reviews the Policies. The Entity has obtained ISO 14001, ISO 50001 and ISO 45001 certifications which are consistent with their ASI Certification Scope.<br>The Novelis EHSQ Policy is continuously communicated both internally and externally. Internal communication is ensured through annual training and announcements. The EHSQ Policy is publicly disclosed at: https://novelis.com/wp-content/uploads/2020/12/EHS-Policy-Guidelines_ENG.pdf |
| 2.2a-c Leadership | Conformance | The Novelis CEO has corporate responsibility and authority to ensure conformance with the ASI Performance Standard. A senior Management Representative has been nominated at the Entity level for having overall responsibility and authority for ensuring conformance with this Standard. |
| 2.3a Environmental and Social Management Systems - Environmental | Conformance | The Entity has documented and implemented both an Environmental Management System according to ISO 14001 and an Energy Management System according to ISO 50001. These systems are certified by an accredited certification body. |
| 2.3b Environmental and Social Management Systems - Social | Conformance | The Entity has documented an Environmental Management System that has been certified according to ISO 14001:2015. Furthermore, the Entity has implemented and fulfilled the requirements of a Social Management System according to ISO 26000. Internal social and compliance audits are undertaken regularly and are part of the annual audit agenda. |

| CRITERION | RATING | COMMENT |
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| 2.4a-e Responsible Sourcing | Conformance | The Entity has implemented a Responsible Sourcing Policy covering environmental, social and governance issues. The Entity has implemented a Code of Conduct and a supplier declaration that addresses environmental, social and governance issues: https://novelis.com/download/novelis-supplier-code-of-conduct/<br><br>Key suppliers have provided a signed declaration and completed a supplier self-declaration and are regularly assessed. The Responsible Sourcing Policy is available at: https://novelis.com/wp-content/uploads/2025/02/Responsible-Sourcing-Policy.pdf |
| 2.5a-g Environmental and Social Impact Assessments | Not Applicable | This Criterion is not applicable to the Entity, as no New Projects or Major Changes to existing Facilities have occurred since the Entity joined ASI. The Entity is located in a highly regulated country (Switzerland), where relevant projects and changes (linked to construction activities) must undergo a thorough analysis and authorisation process (including Human Rights), and the Entity has implemented systems to manage this. |
| 2.6a-h Human Rights Impact Assessment | Not Applicable | This Criterion is not applicable to the Entity, as no New Projects or Major Changes to existing Facilities have occurred since the Entity joined ASI. The site is located in a highly regulated country (Switzerland), where relevant projects and changes (linked to construction activities) must undergo a thorough analysis and authorisation process (including Human Rights) and the Entity has implemented systems to manage this. |
| 2.7a-f Emergency Response Plan | Conformance | The Entity has implemented and provided training on the Emergency Response Plan. External Stakeholders, including the Local Community and the relevant authority are involved. The Plan is regularly reviewed internally and externally by the Community and authorities. Regular training sessions are held with the local firefighters, the Community and Workers. |
| 2.8a-d Suspended Operations | Conformance | The Entity has implemented a Business Resilience Plan. All involved parties are regularly trained and exercises such as evacuations or fire drills. A software application has been introduced to support responsible persons in case of an emergency, breakdown, fire or accident with all necessary documents and contact information. |
| 2.9a-b Mergers and Acquisitions | Conformance | Acquisitions executed by Novelis Headquarters are accompanied by a Due Diligence process and supported by external specialists to reflect environmental, social and governance issues. |
| 2.10a-b Closure, Decommissioning and Divestment | Conformance | The Entity systematically reviews environmental, social, and governance issues as part of its planning process. Closure, decommissioning, and divestment are not managed on a local level but by corporate Headquarters. There were no closure, decommissioning or divestment plans for the Entity since they joined ASI. |
| 3. Transparency | | |
| 3.1a-b Sustainability Reporting | Conformance | The Entity is incorporated in the Novelis Group Sustainability Reporting program. The Group publicly discloses its governance approach and |

| CRITERION | RATING | COMMENT |
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| | | its Material environmental, social, and economic impacts in the Novelis Global Sustainability. Refer to: https://creative.novelis.com/m/6baf8d1849e516e3/Novelis-Sustainability-Report-FY2024.pdf |
| 3.2 Non-compliance and Liabilities | Conformance | The Entity is incorporated in the Novelis Global Sustainability Reporting program. Entity-specific information on significant fines, judgments, penalties, and non-monetary sanctions is published by the district government. Public access is ensured via the EU Directive 2003/4/EC executed by Bundesamt für Umwelt (BAFU).<br><br>Any fines are also disclosed in the Hindalco Annual Report, the parent company of Novelis. Refer to: https://uat.hindalco.com/Upload/PDF/hindalco-annual-report-2023-24.pdf |
| 3.3a-c Payments to Governments | Conformance | The Entity complies with strict local legislative requirements and has implemented Policies and procedures to conform to these requirements. To prevent Corruption, detailed behaviour expectations are described in the Novelis Code of Conduct, and includes the requirements where payments are made to authorities.<br><br>Payments to Governments other than taxes are not allowed. This is disclosed in the annual financial report (section 13): https://investors.novelis.com/sec-filings/all-sec-filings/content/0001304280-25-000023/0001304280-25-000023.pdf?_gl=1*13yxrgg*_up*MQ..*_ga*MjEzMTkwMDE3LjE3NDc3NDE1Njk.*_ga_6QYKVB7VNN*czE3NDc3NDE1NjgkbzEkZzAkdDE3NDc3NDE1NjgkajAkbDAkaDA |
| 3.4a-f Stakeholder Complaints, Grievances and Requests for Information | Conformance | The Entity is certified against ISO 9001, ISO 14001, ISO 50001, and ISO 45001 Standards and have implemented a process for claim handling. A 'whistleblowing' hotline has been established (Novelis Ethics Hotline) and complaints can be submitted online at: https://app.convercent.com/en-US/LandingPage/918012dd-5b57-ee11-a9a3-000d3ab9f062?_=1695920313532<br><br>The Entity has also implemented a Whistleblower Policy: https://www.novelis.com/wp-content/uploads/2025/02/Whistleblower-Policy.pdf |
| 4. Material Stewardship | | |
| 4.1a Environmental Life Cycle Assessment | Conformance | In cooperation with an external consultant, Life Cycle Assessments (LCA) have been prepared for its main Product groups. At the customer's request, data will be sent to the provider, who will then create and send a new product-related LCA. The requirements of ISO 14040 are fulfilled. |
| 4.1b-c Environmental Life Cycle Assessment - Disclosure | Conformance | The Entity contributes Life Cycle Inventory (LCI) data to regional initiatives including the Aluminium Association and European Aluminium Sustainable Development Indicators (SDI). LCAs are 'cradle-to-gate' are provided to customers for their Products upon request. The LCAs are available at the European Aluminium SDI: https://european-aluminium.eu/our-work/standards-life-cycle-assessment/ |

| CRITERION | RATING | COMMENT |
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| 4.2 Product Design | Conformance | The Entity does not have any responsibility relating to the design of products. When developing new products, the Entity considers sustainability aspects where possible, and a new LCA is undertaken as required. |
| 4.3a-b Aluminium Process Scrap | Conformance | The Entity has implemented a working Scrap Management Procedure. Aluminium Process Scrap is reduced to a minimum, when Scrap is generated, it is 100% recycled or reused.<br><br>There is a closed-loop production. Aluminium alloys and grades are recorded separately and recycled according to type. |
| 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 | The Entity has implemented an Aluminium recycling strategy. The established goals are fulfilled and thus a continuous increase in the recycling rate is aimed. Novelis is actively engaged in European initiatives or groups that support and improve national collection rates. More information on Entity's recycling strategy and rates are available in the 2024 Sustainability Report: https://creative.novelis.com/m/6baf8d1849e516e3/Novelis-Sustainability-Report-FY2024.pdf |
| 5. Greenhouse Gas Emissions | | |
| 5.1a-b Disclosure of GHG Emissions and Energy Use | Conformance | Data relating to environment, health and safety including energy consumption, emissions, waste data, and water consumption are presented in working areas (shopfloor). The Entity has disclosed detailed Greenhouse Gases (GHG) emissions information and is available in the 2024 Sustainability Report: https://creative.novelis.com/m/6baf8d1849e516e3/Novelis-Sustainability-Report-FY2024.pdf<br>GHG emissions data were independently verified by PricewaterhouseCoopers (PWC). |
| 5.2a Aluminium Smelter GHG Emissions Intensity - Started production after 2020 | Not Applicable | This Criterion is not applicable to the Entity's Certification Scope. |
| 5.2b Aluminium Smelter GHG Emissions Intensity - In production up to and including 2020 | Not Applicable | This Criterion is not applicable to the Entity's Certification Scope. |
| 5.3a GHG Emissions Reduction Plans | Conformance | The Entity has outlined and established initiatives and activities within each level to achieve the 2050 goal of carbon neutrality in their Decarbonisation Strategy. Activities to reduce GHG emissions have been targeted and planned for several years. The results are tracked and posted in the 2024 Sustainability Report and the 'Green Bond Framework': |

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| | | https://creative.novelis.com/m/6baf8d1849e516e3/Novelis-Sustainability-Report-FY2024.pdf<br><br>https://novelis.com/sustainability/green-bond-report-annual-report-2024/<br><br>The Group-wide GHG Emissions Reduction Pathway with a baseline year of 2023 was developed in accordance with the ASI Methodology, and is publicly disclosed at: https://www.novelis.com/wp-content/uploads/2025/02/ASI-Decarbonization-Pathway.pdf |
| 5.3b-e GHG Emissions Reduction Plans - Targets, review and disclosure | | The Entity has undertaken environmental operational activities to reduce energy consumption and GHG Emissions such as setting targets at the regional and plant level, installation of meters and action plans. The GHG Emissions KPIs, targets and results are disclosed in the 2024 Sustainability Report and the 'Green Bond Framework': https://creative.novelis.com/m/6baf8d1849e516e3/Novelis-Sustainability-Report-FY2024.pdf and<br><br>https://novelis.com/sustainability/green-bond-report-annual-report-2024/ |
| 5.4 GHG Emissions Management | Conformance | The Entity has established and implemented an ISO 14001 and ISO5001 certified Management System and undergoes an annual Certification audit. Projects to reduce GHG emissions are described, implemented, and are tracked at both the plant and regional levels. |
| 6. EMISSIONS, EFFLUENTS AND WASTE | | |
| 6.1a-f Emissions to Air | Conformance | Emissions to Air are managed under strict control according to local regulations and permits and regulatory limits are achieved. These emissions are monitored, controlled, and reduced consistently. Emissions to Air data are disclosed in the 2024 Sustainability Report: https://creative.novelis.com/m/6baf8d1849e516e3/Novelis-Sustainability-Report-FY2024.pdf |
| 6.2a-g Discharges to Water | Conformance | Any contamination of water has to be reported to the authority in accordance with the Water Resources Act and permits without delay.<br><br>Discharges to Water that have adverse effects on humans and the environment are controlled under Swiss law and comply with the Entity's operating permit. To ensure compliance, routine water monitoring is undertaken. Also, Discharges to Water and emissions to the soil are subject to environmental goals and are published in the Emission Protection Officer (EHS Manager) report. |
| 6.3a-g Assessment and Management of Spills and Leakages | Conformance | The Entity has performed risk assessments and implemented measures to prevent and detect contamination of air, water, and soil. Regular internal audits are conducted to verify effectiveness and adherence to defined actions. Emergency Procedures for major risk areas have been introduced. The Entity has performed risk assessments and implemented prevention measures for Material Leakages. Relevant Spills are reported to the authority and by the authority to all other relevant public interest parties (if necessary). |
| 6.4a-b Public Disclosure of Spills and Leakages | Conformance | The reporting of Spills is regulated, trained, and tested. There have been no reportable Spills inside and outside the plant since ISO 14001 |

| CRITERION | RATING | COMMENT |
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| | | was implemented. The reporting of Spills is regulated, trained, and tested. There are regular visits by the state environmental authorities. |
| 6.5a-c Waste Management and Reporting | Conformance | The Entity has implemented a Waste management strategy. Waste management goals are achieved, and a reduction of the Waste streams has been identified. The Entity's Waste Management Strategy has been completed in accordance with the Waste Mitigation Hierarchy. The relevant authority may, if necessary, request the report from the Waste Officer. Regular monitoring by the district government verifies compliance with legal requirements.<br>The quantity of Hazardous and Non-Hazardous Waste generated by the Entity and associated Waste disposal methods are disclosed in the 2024 Sustainability Report: https://creative.novelis.com/m/6baf8d1849e516e3/Novelis-Sustainability-Report-FY2024.pdf |
| 6.6a-g Bauxite Residue | Not Applicable | This Criterion is not applicable to the Entity's Certification Scope. |
| 6.7a-f Spent Pot Lining (SPL) | Not Applicable | This Criterion is not applicable to the Entity's Certification Scope. |
| 6.8a-d Dross | Conformance | 100% of the white Dross is recycled internally. After treating the black Dross with argon and cooling it down to stop the oxidation process, the Entity sends it to an external local Contractor who treats the Dross and returns it back to Novelis in the form of Aluminium bars. |
| 7. WATER STEWARDSHIP | | |
| 7.1a-b Water Assessment and Disclosure | Conformance | The Entity monitors its water usage according to local regulations. An overview of water inputs, the various consumers and the different wastewater flows are described and regularly reviewed.<br>The Entity has assessed its water-related risks and implemented prevention measures accordingly in its Area of Influence. Water usage by source and type is publicly disclosed in the 2024 Sustainability Report: https://creative.novelis.com/m/6baf8d1849e516e3/Novelis-Sustainability-Report-FY2024.pdf |
| 7.2a-e Water Management | Not Applicable | This Criterion is not applicable to the Entity, water-related risks are identified as low. |
| 8. BIODIVERSITY AND ECOSYSTEM SERVICES | | |
| 8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment | Conformance | The Entity has conducted Environmental risk assessments as part of approval procedures. The risk assessment considers the Area of Influence of the Entity, including an assessment of Biodiversity impacts. No Material risks to Biodiversity and Ecosystem Services were identified. |
| 8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority | Not Applicable | This Criterion is not applicable to the Entity, as there were no Material Biodiversity impacts identified in the risk assessment. If necessary, Biodiversity actions will be included in the Environmental Action Plan and regularly reviewed. |

| CRITERION | RATING | COMMENT |
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| 8.2a-g Biodiversity Management | Not Applicable | This Criterion is not applicable to the Entity, as there were no Material Biodiversity impacts identified in the risk assessment. If necessary, Biodiversity actions will be included in the Environmental Action Plan and regularly reviewed. Issues of Biodiversity are also subject to the operating permit, there are no open measures. Even though no Material impact has been identified, actions were taken to prevent Biodiversity impacts. |
| 8.3a-c Management of Priority Ecosystem Services | Not Applicable | This Criterion is not applicable to the Entity, as there were no Priority Ecosystem Services and Material Biodiversity impacts identified in the risk assessment. If necessary, Biodiversity actions will be included in the Environmental Action Plan and regularly reviewed. |
| 8.4 Alien Species | Conformance | The Entity has taken actions to prevent the introduction of Alien Species. Packaging materials used for export materials (e.g., wooden pallets) are thermally treated (IPCC-treatment) to eliminate the risk of Alien Species introduction to other regions. |
| 8.5a-b Commitment to 'No Go' in World Heritage Properties | Not Applicable | This Criterion is not applicable to the Entity, as there are no World Heritage sites in the plant's operating environment of the Entity. |
| 8.6a-d Protected Areas | Not Applicable | This Criterion is not applicable to the Entity, as there are no Protected Areas within the Area of Influence. |
| 8.6e Protected Areas – Bauxite Mining | Not Applicable | This Criterion is not applicable to the Entity's Certification Scope. |
| 8.7a-i Mine Rehabilitation | Not Applicable | This Criterion is not applicable to the Entity's Certification Scope. |
| 9. HUMAN RIGHTS | | |
| 9.1a-d Human Rights Due Diligence | Conformance | Novelis publicly subscribes to the United Nations Guiding Principles and has issued and communicated both its Code of Conduct (Promote a Desirable Work Environment) and Supplier Code of Conduct (Labour & Human Rights), which includes a commitment to respect Human Rights. The Codes can be accessed at:<br><br>Code of Conduct: https://www.novelis.com/wp-content/uploads/2020/07/Novelis-Code-of-Conduct-2023-English.pdf<br><br>Supplier Code of Conduct: https://novelis.com/download/novelis-supplier-code-of-conduct/<br><br>The Entity has not identified any issues that have caused or contributed to adverse Human Rights impacts. The Entity has published a Letter of Commitment to the UN Global Compact, available at: https://ungc-production.s3.us-west-2.amazonaws.com/attachments/Organization/129081/original/Novelis_Inc._-_Letter_of_Recommitment.pdf?1542995069 |
| 9.2a-e Gender Equity and Women's Empowerment | Conformance | The Entity has developed and implemented Policies, systems, procedures, and processes that provide for women's rights requirements. During the site tour, interviews and document review undertaken during the Audit, no indication of deliberate Discrimination against women was observed. Novelis has identified the need to overcome the historical disadvantage of women as one of its priorities |

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| | | and has established the Women in Novelis (WiN) program, which aims to motivate, retain and develop all employees, with a focus on building and celebrating a diverse culture that includes female employees.<br><br>All the initiatives and results are communicated in the 2024 Sustainability Report:<br>https://creative.novelis.com/m/6baf8d1849e516e3/Novelis-Sustainability-Report-FY2024.pdf |
| 9.3a-i Indigenous Peoples | Not Applicable | This Criterion is not applicable to the Entity, as Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations. |
| 9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes | Not Applicable | This Criterion is not applicable to the Entity, as Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations. |
| 9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining | Not Applicable | This Criterion is not applicable to the Entity's Certification Scope. |
| 9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support | Not Applicable | This Criterion is not applicable to the Entity, as Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations. |
| 9.5a Cultural and Sacred Heritage - Identification | Not Applicable | This Criterion is not applicable to the Entity, as no sacred or cultural heritage sites and values within the Entity's Area of Influence are present. Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations. |
| 9.5b Cultural and Sacred Heritage - Impacts | Not Applicable | This Criterion is not applicable to the Entity, as no sacred or cultural heritage sites and values within the Entity's Area of Influence are present. Indigenous Peoples or their lands, territories and resources are not directly affected by the Entity's operations. |
| 9.6a-i Displacement | Not Applicable | This Criterion is not applicable to the Entity, as to date there is no planned expansion of the plant which may lead to displacement. |
| 9.7a-h Affected Populations and Organisations | Conformance | The Entity does not claim any resources that could lead to any deficiency of resources in its Area of Influence area and among its population. The Entity respects, and is very sensitive to the neighbourhood, the Community, and all other interest groups in the vicinity of where the Entity operates. An evaluation of the interested parties has been undertaken which confirmed there are no risks or any negative or Material impacts identified. Refer to:<br>https://creative.novelis.com/m/6baf8d1849e516e3/Novelis-Sustainability-Report-FY2024.pdf<br>The Entity meets the Novelis Group requirement to respect and support the livelihoods of Local Communities. The Entity actively participates in numerous social activities with the Local Communities. Refer to:<br>https://investors.novelis.com/sec-filings/all-sec-filings/content/0001304280-24-000024/nvl-20240331.htm#ie29d0475f52046eab13011b74aa69d9e_208 |

| CRITERION | RATING | COMMENT |
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| 9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems | Conformance | The Entity has implemented strict procedures to ensure it does not contribute in any way to Human Rights abuses in Conflict-Affected and High-Risk Areas (CAHRAs). The Entity has introduced Management Systems that are audited annually by an external certification body, also internal audits are also conducted. To become a Novelis supplier, the supplier must accept the Supplier Code of Conduct and confirm that it complies with its rules. Through the Supplier Code of Conduct, the Entity undertakes supplier audits or inspections and requests self-assessments to ensure supplier compliance.<br><br>Supplier Code of Conduct: https://www.novelis.com/wp-content/uploads/2023/12/Novelis-Supplier-Code-of-Conduct-ENG-2023.pdf |
| 9.8b Conflict-Affected and High-Risk Areas – Identify and assess risks | Conformance | The Entity monitors its suppliers in one system, different topics from the Supplier Code of Conduct are part of this system and will be rated and one risk number is calculated. The calculated risk number informs the Entity if they have to react or not. Suppliers can be blocked if necessary. |
| 9.8c Conflict-Affected and High-Risk Areas – Strategy to respond to risks | Conformance | The Supplier Code of Conduct allows the Entity to conduct audits or inspections, they also request self-assessments to ensure supplier compliance. The Entity monitors its suppliers with information provided to the supplier in an annual supplier evaluation. Risks are recognised at an early stage, allowing the Entity to react on an 'as needs' basis. |
| 9.8d Conflict-Affected and High-Risk Areas – Audit of due diligence | Conformance | The Entity has implemented procedures to ensure it does not contribute in any way to Human Rights abuses in CAHRAs and internal audits are conducted to confirm the effectiveness of Due Diligence practices. |
| 9.8e Conflict-Affected and High-Risk Areas – Report annually | Conformance | Annual Management reporting of responsible sourcing activities is available at: https://www.novelis.com/wp-content/uploads/2023/09/Novelis-Sustainability-Report-2023.pdf?utm_source=download&utm_medium=download&utm_campaign=sustainability_report_2023&utm_id=sustainability |
| 9.9 Security practice | Conformance | The Entity has implemented security practices that respect Human Rights. The Entity mainly performs security practices internally but also contracts an external security provider for gate control and plant security. The Entity does not employ armed security forces. |
| 10. Labour Rights | | |
| 10.1a-c Freedom of Association and Right to Collective Bargaining | Conformance | The Entity respects local regulations on Workers' rights and has implemented the collective agreement for the metallurgy sector. All Workers are free to join any local Union organisations. No infringement on Freedom of Association and Right to Collective Bargaining has been reported. |
| 10.1d Freedom of Association and Right to Collective Bargaining – Alternative means in context of Applicable Law | Not Applicable | This Criterion is not applicable to the Entity as it operates in Switzerland where the rights of Workers are fully respected, and the Entity respects the Freedom of Association without interference. |

| CRITERION | RATING | COMMENT |
|---|---|---|
| 10.2a Child Labour | Conformance | The Entity has implemented Policies and follows local regulations to avoid the hiring of Child Labour. The Entity has strict control over any potential Child Labour, Young Workers are employed for vocational education purposes only and if at all, work with hazardous substances only occurs under supervision. The Entity does neither use, nor supports the use of Child Labour and does not engage in or support the Worst Forms of Child Labour. |
| 10.3a-c Forced Labour | Conformance | The Entity neither engages in, nor supports the use of Forced Labour and follows the hiring process and operations according to Swiss Law and ILO conventions. The Entity does not engage in, nor supports Human Trafficking either directly or through any employment or recruitment agencies, as confirmed by interviews and document review.<br><br>Novelis has disclosed a standalone Policy for Human Rights and Forced Labour: https://www.novelis.com/wp-content/uploads/2025/02/Human-Rights-Policy.pdf<br><br>A 'stand-alone' annual statement disclosing to the Entity's actions to identify, prevent and address Modern Slavery and Human Trafficking is available at: https://novelis.com/wp-content/uploads/2024/06/Novelis-Inc.-Report-for-FY-2024-on-Fighting-Against-Forced-Labour-and-Child-Labour-in-Supply-Chains.pdf |
| 10.4a-c Non-Discrimination | Conformance | The Entity ensures equal opportunities and does not engage in, nor supports Discrimination in hiring, salary, promotion, training, advancement opportunities or termination of any Worker based on gender, race, national or social origin, religion, disability, political affiliation, sexual orientation, marital status, family responsibilities, age, or any other condition that could give rise to Discrimination. Positions are classified as part of the Collective Bargaining Agreement. This was confirmed during the Audit through interviews and document review. |
| 10.5 Communication and engagement | Conformance | The Entity places a significant importance to good relations with its employees and promotes a 'Say Anything Culture' including the conducting of Employee Engagement Surveys. Interviews with the Works Council undertaken during the Audit confirmed that this cooperation is effective. Discussions are also handled professionally and constructively. |
| 10.6a-g Violence and Harassment | Conformance | The Entity has developed standards in collaboration with the Works Council that set out clear rules where the Entity neither engages in, nor tolerates the use of corporal punishment, mental or physical coercion, Harassment, and gender-based Violence including sexual Harassment, or verbal abuse of Workers. This was confirmed during the Audit by interviews with the Worker Council and document review. All employees attend culture workshops.<br><br>The Policy Against Harassment is available at: https://www.novelis.com/wp-content/uploads/2025/02/Policy-Against-Harassment.pdf |
| 10.7a-c Remuneration | Conformance | The Entity respects the rights of Workers to a living wage and ensures that wages paid for a normal working week meet the industry standard, as confirmed by document review and Worker interviews. Working Time, payment and leave are negotiated in the Collective |

| CRITERION | RATING | COMMENT |
|---|---|---|
| | | Bargaining Agreement. Wages are paid in a timely manner, in legal tender and fully documented as verified by interviews and document review. |
| 10.8a-c Working Time | Conformance | The Entity complies with Applicable Law and industry standards on Working Time, public holidays and paid annual leave. Working Time is part of the Collective Bargaining Agreements and part of each employment contract. A clocking-in system is implemented, and records are maintained. |
| 10.9a-b Informing Workers of Rights | Conformance | The Entity informs their employees via different media channels. The Works Council invites all employees to regular public meetings for updates and information. Additionally, there is a complaint Management System which is available for all Workers. |
| 11. Occupational Health and Safety | | |
| 11.1a Occupational Health and Safety (OH&S) Management System | Conformance | The Entity has implemented an ISO 45001:2018 certified Occupational Health and Safety (OH&S) Management System in accordance with ISO 45001: 2023. Any identified non-conformances are actioned by the Entity. Internal and external audits are conducted to confirm the effectiveness of the System. The Certificate is available at: https://novelis.com/wp-content/uploads/2025/06/SIERRE_003592_v0.02_-_Certificat_ISO_45001_2018_EN.pdf |
| 11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure | Conformance | The Entity has implemented an ISO 45001:2023 certified OH&S Management System and is operating effectively.<br><br>OH&S lagging Indicators are disclosed in the 2024 Sustainability Report: https://creative.novelis.com/m/6baf8d1849e516e3/Novelis-Sustainability-Report-FY2024.pdf<br>and leading Indicators are available at: https://www.novelis.com/wp-content/uploads/2025/02/OHS-leading-indicators.pdf<br><br>A performance comparison with internal peer businesses and industry best practices is undertaken using available internal data, and the results are shared via: https://www.novelis.com/wp-content/uploads/2025/02/OHS-leading-indicators.pdf |
| 11.2 Employee engagement on Health and Safety | Conformance | The Entity's Workers are involved in the preparation of risk assessments and Safety Officers have a mandate to attend OH&S Committee meetings, which are held four times a year. Accidents are reported internally and externally to relevant parties and if necessary, to relevant authorities. |

## DOCUMENT CONTROL AND VERSION HISTORY

| REVISION | DATE | NOTES |
|---|---|---|
| 0 | 12 January 2021 | Initial Certification Audit |
| 1 | 22 May 2023 | Surveillance Audit |
| 2 | 28 February 2024 | Re-Certification & Scope Change Audit from Performance Standard V2 to V3. |
| 3 | 24 September 2025 | Surveillance Audit; Correction to the ‘Not Applicable’ rating for 2.4a-e in Rev 2 to a ‘Conformance’ rating. |