

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# Hindalco Industries Limited, Mouda Unit

CERTIFICATE NUMBER  
**182**

ASI STANDARD  
**PERFORMANCE  
STANDARD  
(v3.1 2023)**

DATE OF ISSUE  
**18 MARCH 2024**

CERTIFICATION LEVEL  
**FULL  
CERTIFICATION**

DATE OF EXPIRY  
**17 MARCH 2027**

ASI ACCREDITED  
AUDITING FIRM  
**CETIZION VERIFICA**

CERTIFIED SINCE  
**8 FEBRUARY 2022**

AUTHORISED BY

A handwritten signature in black ink, appearing to read "YHC".

CERTIFICATION SCOPE

Manufacturing and supply of  
unalloyed and alloyed Aluminium  
plates, coils, sheets, foil and fin  
products up to a minimum of 6-  
micron thickness at Hindalco  
Industries Limited, Mouda Unit,  
India.

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

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

# AUDIT REPORT

## PERFORMANCE

## STANDARD

### OVERVIEW

MEMBER NAME	Hindalco Industries Ltd, Mouda Unit
ENTITY NAME	Hindalco Industries Limited, Mouda Unit
CERTIFICATION SCOPE	Manufacturing and supply of unalloyed and alloyed Aluminium plates, coils, sheets, foil and fin products at Hindalco Industries Limited, Mouda Unit, India.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>Casthouses</li><li>Semi-Fabrication</li><li>Material Conversion</li><li>Other manufacturing or sale of products containing Aluminium</li></ul>
ASI STANDARD	<ul style="list-style-type: none"><li>Performance Standard V3.1</li></ul>
AUDIT TYPE	<ul style="list-style-type: none"><li>Initial Certification Audit (27 – 30 December 2021)</li><li>Re-Certification and Scope Change Audit (7 – 8 December 2023)</li><li>Surveillance Audit (1 – 3 July 2025)</li></ul>
AUDIT FIRM	CETIZION Verifica
AUDIT DATE	<ul style="list-style-type: none"><li>27 – 30 December 2021 (Initial Certification Audit)</li><li>7 – 8 December 2023 (Re-Certification and Scope Change Audit)</li><li>1 – 3 July 2025 (Surveillance Audit)</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>24 January 2022 (Initial Certification Audit)</li><li>16 February 2024 (Re-Certification and Scope Change Audit)</li><li>24 October 2025 (Surveillance Audit)</li></ul>
AUDIT SCOPE	<p><u>Initial Certification Audit (27 – 30 December 2021)</u></p> <p>The Audit Scope includes the manufacturing and supply of unalloyed and alloyed Aluminium plates, coils, sheets, foil and laminated products at the Mouda Unit facility in India.</p> <p>The Supply Chain Activities included in the Audit Scope:</p> <ul style="list-style-type: none"><li>Casthouses</li><li>Material Conversion (Production and Transformation)</li><li>Other manufacturing or sale of products containing Aluminium</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p> <p><u>Re-Certification and Scope Change Audit (7 – 8 December 2023)</u></p> <p>The Audit Scope includes the manufacturing and supply of unalloyed and alloyed Aluminium plates, coils, sheets, foil and fin products to 6-micron thickness at the Mouda Unit in India.</p> <p>Supply chain activities included in the Audit Scope:</p>

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- Casthouses
- Semi-Fabrication
- Material Conversion
- Other manufacturing or sale of products containing Aluminium

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

Surveillance Audit (1 – 3 July 2025)

The Audit Scope includes the manufacturing and supply of unalloyed and alloyed Aluminium plates, coils, sheets, foil and fin products to 6-micron thickness at the Mouda Unit in India.

Supply chain activities included in the Audit Scope:

- Casthouses
- Semi-Fabrication
- Material Conversion
- Other manufacturing or sale of products containing Aluminium

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

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AUDIT OUTCOME	<ul style="list-style-type: none"><li>• Certification</li></ul>
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AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><li><input checked="" type="checkbox"/> The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.</li><li><input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.</li><li><input checked="" type="checkbox"/> 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.</li><li><input checked="" type="checkbox"/> The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.</li></ul>
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CERTIFICATION PERIOD	18 March 2024 – 17 March 2027
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NEXT AUDIT TYPE	Re-Certification Audit
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NEXT AUDIT DATE	7 March 2027
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CERTIFICATE NUMBER	182
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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.

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## ENTITY OVERVIEW

The Hindalco Industries Limited Mouda Plant (the 'Entity') is the Aluminium foil plant of Hindalco, the flagship company of the Fortune 500 Aditya Birla group and a prominent company in premium metals with a consolidated turnover of USD 26 billion. The Entity primarily produces bare foil for pharmaceutical, food and other industrial applications with an annual production of approximately 23,000 tonnes destined primarily for the local market and the Middle East. The plant is located in the central part of India, 40 kilometres from Nagpur on the Kolkata national highway and commenced operations in 2006. The site boundary covers 248 acres, including the built area (27 acres), a 7 MW solar plant (35 acres), water conservation ponds (14 acres), and green space (approximately 35% of the site).

The Entity's product range includes bare foil, pharmaceutical foil, and consumer products such as semi-rigid containers and house foil. Aluminium foil produced in the plant meets the requirements of the EN 602:2004 standard for safe contact with food. The Entity is certified with ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, and BRCGS-Packaging issue 6.

The Mouda plant has a strong presence in corporate social responsibility in accordance with the Hindalco Group's guidelines. The plant has taken initiatives in the areas of education, health, and women empowerment. The Entity is also committed to contributing to the social and economic development of the surrounding communities by providing employment opportunities. To achieve this, it has partnered with government bodies, district authorities, Taluka, and village Panchayats.

## 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
<b>SYSTEMS</b>	Medium	Medium	Medium	MEDIUM
<b>RISKS</b>	Medium	Medium	Medium	MEDIUM
<b>PERFORMANCE</b>	Medium	Medium	Medium	MEDIUM
<b>OVERALL</b>	<b>MEDIUM</b>			

## FINDINGS

CRITERION	RATING	COMMENT
<b>1. BUSINESS INTEGRITY</b>		
1.1 Legal Compliance	Conformance	<p>The Entity's corporate and Plant legal Compliance is identified and monitored through a Compliance Manager Tool, which is further aligned at a functional level. The digital display board presents major Health, Safety and Environment legal conformance.</p>
1.2 Anti-Corruption	Conformance	<p>The Entity has developed a Business Value Committee that is responsible and accountable for Policies on anti-Corruption. The Entity works against Corruption in all its forms, including Extortion and Bribery, consistent with Applicable Law and prevailing international standards. Employees undertake training on anti-Corruption as part of the induction training program, together with refresher training.</p> <p>The Entity periodically reviews and updates its policy on anti-Corruption and is made available at:</p> <p><a href="https://www.hindalco.com/Upload/PDF/aml-abac-policy-2023.pdf">https://www.hindalco.com/Upload/PDF/aml-abac-policy-2023.pdf</a></p>
1.3a-e Code of Conduct	Conformance	<p>The Entity updated its Corporate Principles and Code of Conduct in April 2024, which is available at:</p> <p><a href="https://www.hindalco.com/upload/pdf/hindalco-code-conduct.pdf">https://www.hindalco.com/upload/pdf/hindalco-code-conduct.pdf</a></p> <p>Training on the Corporate Principles and Code of Conduct is incorporated into the induction training program, as well as refresher training for existing employees.</p>
<b>2. POLICY AND MANAGEMENT</b>		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has established Policies on environment, governance and social responsibility, which are publicly available at:</p> <p><a href="http://www.hindalco.com/upload/pdf/Hindalco-CSR-Policy.pdf">http://www.hindalco.com/upload/pdf/Hindalco-CSR-Policy.pdf</a></p> <p><a href="http://www.hindalco.com/upload/pdf/hindalco-sustainability-policy.pdf">http://www.hindalco.com/upload/pdf/hindalco-sustainability-policy.pdf</a></p> <p>The Policies were last revised in April 2024. The Entity has established a unit-level Steering Committee, consisting of the functional heads from different departments, including production, engineering and human resources. Management representatives regularly review the environmental, social and governance Policies and update as required. Communication and training for internal employees on the Policies are available.</p>
2.2a-c Leadership	Conformance	<p>The Entity demonstrates a commitment from senior management, which is reflected through the signing of Policies, which are approved by the Chairperson. The Entity-level representative is the Management Representative and this role has the overall responsibility and authority for ensuring conformance with the requirements of the ASI Performance Standard.</p>
2.3a Environmental and Social Management Systems - Environmental	Conformance	<p>The Entity's Management System is certified to ISO 14001:2015 and ISO 45001:2018 and is Third Party audited.</p>

CRITERION	RATING	COMMENT
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has established social Policies according to the SA 8000 Social Management Standard, including management practices and work instructions, such as Policies on working hours and wages, in accordance with National labour laws and international social management standards.
2.4a-e Responsible Sourcing	Conformance	<p>The Entity has developed a Supplier Code of Conduct that addresses responsible sourcing requirements including Conflict-Affected and High-Risk Areas (CAHRAs), available at:</p> <p><a href="https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf">https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf</a></p> <p><a href="https://www.hindalco.com/Upload/PDF/responsible-supply-chain-policy.pdf">https://www.hindalco.com/Upload/PDF/responsible-supply-chain-policy.pdf</a></p> <p>The Supplier Code of Conduct is communicated and acknowledged by all the suppliers of goods and services in accordance with procurement guidelines. The Entity conducts supplier audits to verify conformance with the Supplier Code of Conduct following a risk-based approach and reviews the audit results of its converters.</p>
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity, as there have been no New Projects or Major Changes.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity, as there have been no New Projects or Major Changes.
2.7a-f Emergency Response Plan	Conformance	The Entity has consolidated emergency response plans covering all safety and environmental emergencies. The on-site emergency plan includes the prevention and containment of propane gas Leaks and the necessary communications workflow. The periodic review and implementation of the plan were checked during the Audit and found to be satisfactory, including actions to train the emergency response team members and conduct mock drills. The emergency response plans are available to Stakeholders upon request.
2.8a-d Suspended Operations	Conformance	The Entity has developed a Business Continuity Plan to address situations where it may have to suspend or significantly alter operations due to factors outside its control, which takes into account Material adverse environmental, social, and governance impacts. There has been no situation of suspending Business operations since the previous ASI Audit.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has established internal processes to manage mergers and acquisitions as part of Due Diligence, according to the internal Environmental and Social Impact Assessment (ESIA) protocol. The Corporate Executive Committee is responsible for managing this process and there have been no mergers and acquisitions in the past three years.
2.10a-b 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. The Corporate Executive Committee is responsible for managing this process and there has been no closure, decommissioning or divestment activity in the past three years.

CRITERION	RATING	COMMENT
<b>3. TRANSPARENCY</b>		
3.1a-b Sustainability Reporting	Conformance	<p>The Entity discloses its sustainability performance through a Group-wide Integrated Annual Report. The Entity reports on certain aspects at a unit level such as Greenhouse Gas emissions (GHG), and reporting is assured by a Third Party:</p> <p><a href="https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf">https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</a></p>
3.2 Non-compliance and Liabilities	Conformance	<p>The Entity has disclosed information on significant fines, judgments, penalties, and non-monetary sanctions for failure to comply with Applicable Law in its corporate Sustainability Reporting.</p> <p>Non-compliances have been disclosed on pages 151 &amp; 220 of the Integrated Annual Report, available at:</p> <p><a href="https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf">https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</a></p>
3.3a-c Payments to Governments	Conformance	<p>The Entity makes payments to governments for applicable taxes, such as Goods and Service Tax (GST), import duty or income tax, on a legal and contractual basis. This information is disclosed in the Integrated Annual Report at the Group-level with inputs from individual units including the Entity, page 510-513:</p> <p><a href="https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf">https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</a></p>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Minor Non-Conformance	<p>The Entity has improved its grievances resolution practices for reporting grievances (e.g. QR code displayed at multiple locations with bi-lingual (Hindi and English) capability) All grievances are recorded, addressed and closed within the Entity's database (TAT). No Stakeholder complaints have been received since the previous ASI Audit.</p> <p>There is no written, accessible and public disclosure of the Entity's (either 'stand-alone' or corporate) Complaints Resolution Mechanism however, that includes processes for investigating and responding to complaints and grievances by Stakeholders, in particular from contract Workers.</p>
<b>4. MATERIAL STEWARDSHIP</b>		
4.1a Environmental Life Cycle Assessment	Conformance	<p>The Life Cycle Assessment (LCA) study was conducted using the 'cradle-to-gate' methodology according to ISO 14040 and ISO 14044 standards.</p>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>The LCA study was conducted using a 'cradle-to-gate' methodology according to ISO 14040 and ISO 14044 standards. The LCA's relevant outcomes have been publicly disclosed in the Integrated Annual Report, page 137: <a href="https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf">https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</a></p>
4.2 Product Design	Conformance	<p>The Entity's Product and process design considers sustainability parameters addressing environment, health and safety and regulatory Compliance and is defined in the Product technical data sheet.</p>

CRITERION	RATING	COMMENT
4.3a-b Aluminium Process Scrap	Conformance	<p>The Entity minimises the generation of Aluminium Process Scrap within its operations and, where generated, 100% of process Scrap is collected, bailed and compressed in cube form for use in the in-house melting furnace. The Entity segregates different grades of process Scrap for recycling and re-melting.</p>
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	<p>A corporate-level strategy has been developed that includes targets to facilitate an increase in collection and recycling rates. The Entity has implemented relevant components of the recycling strategy at the Entity level, and 100% of process Scrap is collected and recycled.</p> <p>The Entity's corporate-level recycling strategy and performance-related disclosures are included in the Integrated Annual Report, page 182: <a href="https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf">https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</a></p>
4.4d Collection and Recycling of Products at End of Life	Conformance	<p>There is no collection of End of Life Products at the unit level, however, there is a corporate-level initiative to increase the collection of End of Life Products and increase recycling rates through Stakeholders' engagement. The corporate level recycling strategy and performance-related disclosures are included in the Integrated Annual Report, page 182:</p> <p><a href="https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf">https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</a></p> <p>The Entity works with recycling institutions such as the Jawaharlal Nehru Aluminium Research Development and Design Centre (an autonomous body under the Ministry of Mines) on policy advocacy including for the development of collection centres:</p> <p><a href="https://jnarrdc.gov.in/RecyclingPromotion/default.aspx">https://jnarrdc.gov.in/RecyclingPromotion/default.aspx</a></p>
<b>5. GREENHOUSE GAS EMISSIONS</b>		
5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-Conformance	<p>The Entity has established digital systems to capture consumption data relevant to Greenhouse Gases (GHG) emissions. The GHG emission data are publicly disclosed in the Group's Integrated Annual Report, on page 160 and the external verification statement, on pages 756-762: <a href="https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf">https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</a></p> <p>The external assurance statement addresses Scopes 1 and 2, however, Scope 3 Indirect GHG Emissions data were not verified.</p>
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	<p>As part of the Corporate-wide program, the Entity has established and publicly disclosed its GHG Emissions Reduction Plan, included in the Integrated Annual Report, pages 152-155 at:</p>

CRITERION	RATING	COMMENT
		<p><a href="https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf">https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</a></p> <p>A Group-wide GHG emissions reduction target of 40% by 2025, whilst the Entity has implemented a reduction target of 6% year on year.</p>
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Minor Non-Conformance	<p>As part of the Corporate-wide program, the Entity has established and publicly disclosed its GHG Emission Reduction Plan, included in the Integrated Annual Report, pages 152-155 at:</p> <p><a href="https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf">https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</a></p> <p>A Group-wide GHG emissions reduction target of 40% by 2025, whilst the Entity has implemented a reduction target of 6% year on year.</p> <p>The Entity has developed a comprehensive Decarbonisation Pathway document that has been developed in accordance with the ASI Emission Reduction Pathways Calculation Tool. The document includes details on system boundaries, scenario modelling, Scope 3 constraints, and performance assessment against the reduction slopes with a 2021 baseline year.</p> <p>At the time of the Audit however, the Entity's Decarbonisation Pathway document had not been publicly disclosed.</p>
<b>6. EMISSIONS, EFFLUENTS AND WASTE</b>		
6.1a-f Emissions to Air	Minor Non-Conformance	<p>No abnormal emissions were identified during the site Audit. The Entity has implemented emission reduction initiatives such as replacing furnace oil with 'Low Sulphur' fuel. Periodic monitoring of emission sources including processes and stacks is undertaken as per legal requirements and by external testing agencies, which reported checked, and found to be satisfactory.</p> <p>The air emission monitoring from rolling mill stacks (numbers 5, 6, 7 and 8) however are not conducted on a quarterly basis as per the 'Consent to Operate' (CTO) conditions.</p>
6.2a-g Discharges to Water	Conformance	<p>The Entity operates a Zero Liquid Discharge (ZLD) system with the main raw water source abstracted from the Kanhan River. The Entity does not discharge water into the external environment. There are two rainwater harvesting ponds in place, which are well maintained within the plant premises, as verified during the plant visit. Water monitoring and recording are undertaken daily. The parameters such as Biological Oxygen Demand (BOD) and Chemical Oxygen Demand (COD) are assessed periodically and found to be within permissible limits.</p> <p>The water quality parameters are checked on monthly basis by an external agency and internal monitoring on a weekly basis for both the Effluent Treatment Plant (ETP) and Sewage Treatment Plant (STP) outlets.</p>

CRITERION	RATING	COMMENT
		There has been no water withdrawal over the past six months, as the Entity has implemented water conservation practices and sourced its water needs from the rainwater harvesting ponds.
6.3a-g Assessment and Management of Spills and Leakages	Conformance	The Entity has undertaken a water risk assessment and has accordingly developed water management programs including rainwater harvesting and efficient stormwater drainage. Spill kits are provided at designated places and training on Spill control is provided to employees. During the plant visit, no Spills or Leakages were found.
6.4a-b Public Disclosure of Spills and Leakages	Conformance	The Entity discloses information and communicates on Spills based on their nature and scale. There is an external communications board at the main gate of the plant to disclose environmental performance data, including Spills. Also, the Entity discloses any Spills according to statutory requirements through the Environment Statement Form. No significant or major Spills had occurred at the time of the Audit.  Spills-related disclosures are included in the Integrated Annual Report, page 182: <a href="https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf">www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</a>
6.5a-c Waste Management and Reporting	Conformance	The Entity has developed a procedure for waste management, including the separation of Hazardous and Non-Hazardous Waste, with a focus on waste minimisation for each source, in accordance with the Waste Mitigation Hierarchy. The Entity reports on waste generation and waste disposal, the actual generation quantity is within the limit according to applicable environmental permits. Periodic visits to the external disposal agency are undertaken by the Entity to ensure the disposal is undertaken in the prescribed manner. Waste management-related disclosures are included in the Integrated Annual Report, pages 175-180: <a href="https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf">https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</a>
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	The Entity is not involved in Aluminium recovery from the treatment of Dross, however, the Dross generated is stored in a secured area and disposed of monthly by an authorised processor and Dross residues are sent to authorised recyclers. The Entity periodically discusses with external Dross processors about implementing alternative options to minimise and prevent landfilling of Dross residues.  The Entity has successfully implemented measures to reduce Dross generation during melting process. Based on the 'consent to operate' permit, Aluminium Dross is categorised as Non-Hazardous as the Dross is from almost pure Aluminium ingots.
<b>7. WATER STEWARDSHIP</b>		
7.1a-b Water Assessment and Disclosure	Conformance	The Entity has conducted a water assessment for both the winter and summer seasons and has implemented a Water Task Force, with a cross-functional team of employees. The Entity adheres to its water

CRITERION	RATING	COMMENT
		<p>stewardship programs. The water-related risks were identified, and relevant mitigation measures have been implemented.</p> <p>The Entity periodically reviews and updates its water risk assessment and discloses data in the Integrated Annual Report, page 164-173: <a href="https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf">https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</a></p>
7.2a-e Water Management	Not Applicable	<p>This Criterion is not applicable to the Entity, as the risk assessment determined there were no significant water-related risks identified.</p> <p>However, the Entity is active in achieving their corporate-level goals of being water positive, and there has been progress since the previous ASI Audit. The Entity has recently won a 'water award' and underwent a water neutrality assessment by an external agency.</p>
<b>8. BIODIVERSITY AND ECOSYSTEM SERVICES</b>		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>The Entity has implemented the corporate Biodiversity Policy and the technical standard detailing how to conduct Biodiversity assessments. The Entity has conducted a Biodiversity assessment via this Policy and accompanying technical standards. It has been determined that the Entity has a low Biodiversity risk classification.</p> <p>As part of expanding its Biodiversity efforts, the Entity has conducted a 'Greenbelt Assessment' by an external agency and is undertaking 'geo-tagging' of all trees located within the premises to monitor growth and mortality.</p>
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	<p>This Criterion is not applicable to the Entity, as there are no Priority Ecosystem Services that are relevant to Affected Populations at present. The Biodiversity risks and potential impacts were assessed and documented as low.</p>
8.2a-g Biodiversity Management	Not Applicable	<p>This Criterion is not applicable to the Entity, as the Biodiversity risks and potential impacts were assessed and documented as low.</p>
8.3a-c Management of Priority Ecosystem Services	Not Applicable	<p>This Criterion is not applicable to the Entity, as there were no Priority Ecosystem Services identified as part of the Biodiversity assessment.</p>
8.4 Alien Species	Conformance	<p>The Entity has conducted a risk assessment for Alien Species. The wooden pallets received with import consignments are fumigated according to the International Standard for Phytosanitary Measure (ISPM) standards. There has been no introduction of Alien Species identified currently.</p>
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	<p>The Entity has committed not to explore or develop New Projects or make Major Changes in World Heritage Properties. Wherever it is unavoidable, it will take all possible steps to ensure that existing operations in World Heritage Properties, as well as existing and future operations adjacent to World Heritage Properties, are not incompatible and do not put the integrity of these properties at risk. The commitment is included in the Integrated Annual Report, page 190: <a href="https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf">https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</a></p>

CRITERION	RATING	COMMENT
8.6a-d Protected Areas	Not Applicable	This Criterion is not applicable, as there are no Protected Areas identified in the Entity's Biodiversity assessment.
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.
<b>9. HUMAN RIGHTS</b>		
9.1a-d Human Rights Due Diligence	Conformance	<p>The Entity has implemented the corporate Human Rights Policy and has established a Human Rights Due Diligence process that seeks to identify, prevent, mitigate, and account for how it addresses its actual and potential impacts on Human Rights within its value chain. The Entity has developed and established remedial measures based on the outcomes of the Human Rights Due Diligence process which includes a grievance handling system.</p> <p>The Entity has disclosed Human Rights-related performance in the Integrated Annual Report, pages 110-113:  <a href="https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf">https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</a></p> <p>The Human Rights Policy is publicly available at:  <a href="https://www.hindalco.com/Upload/PDF/human-right-policy.pdf">https://www.hindalco.com/Upload/PDF/human-right-policy.pdf</a></p>
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>Women's rights are defined in the Human Rights Policy which is supported by other relevant Policies including a Maternity Policy and the Policy on the Prevention of Sexual Harassment (POSH) of Women in the workplace according to Indian legal requirements. There is also a corporate-level Policy on Diversity and Inclusion, which promotes gender equality and improves the situation of Women employees in all roles of the organisation. The related performance data is disclosed in the Integrated Annual Report, pages 397 &amp; 402:  <a href="https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf">https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</a></p>
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity, as there is no presence of Indigenous Peoples or their lands, territories and resources.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity, as there is no presence of Indigenous Peoples or their lands, territories and resources.
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 there is no presence of Indigenous Peoples or their lands, territories and resources.
9.5a Cultural and Sacred Heritage - Identification	Conformance	<p>There is no presence of cultural and sacred heritage sites within the Entity's Area of Influence. However, the Entity commits to respect and support the places of cultural and sacred heritage. The commitment</p>

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		is disclosed in the Integrated Annual Report, pages 198-199, <a href="https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf">https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</a>
9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	This Criterion is not applicable to the Entity, as there is no presence of cultural or sacred heritage within the Entity's Area of Influence.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity, as there has been no physical and/or economic displacement since the Entity joined ASI or prior. However, the Entity has documented guidelines for any resettlement with consideration of due process and Environmental, Social and Governance (ESG) criteria, if required.
9.7a-h Affected Populations and Organisations	Conformance	The Entity has developed Policies and programs to prevent and address any adverse impacts on Local Community livelihoods resulting from its activities. Approximately 80% of Workers originate from Local Communities. The Entity has assessed potential and current impacts on Affected Populations and Organisations as part of their Corporate Social Responsibility (CSR) program conceptualisation and implementation.
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Conformance	The Entity exercises risk-based Due Diligence throughout its Aluminium supply chain in accordance with the OECD Due Diligence Guidance of Minerals from Conflict-Affected and High-Risk Areas (CAHRAs) (OECD Guidance). The Supplier Code of Conduct (Supply Chain Policy) references the OECD Guidance and dedicated responsibilities to implement its requirements.  <a href="https://www.hindalco.com/Upload/PDF/responsible-supply-chain-policy.pdf">https://www.hindalco.com/Upload/PDF/responsible-supply-chain-policy.pdf</a> and <a href="https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf">https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf</a>
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity has identified and assessed risks in the supply chain in accordance with the OECD Guidance. The majority of Primary Aluminium is supplied by Hindalco smelters with captive Bauxite Mining and Alumina Refineries in states of India, which are not designated CAHRAs.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Conformance	The Entity has developed and implemented a strategy to respond to identified risks, as per the OECD Guidance.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity's Due Diligence practices were audited against the ASI Performance Standard as part of this Audit, which meets the requirement of this Criterion.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	The Entity has reported annually on its supply chain Due Diligence in accordance with the OECD Due Diligence Guidelines, on pages 47, 210 and 213 of the Integrated Annual Report: <a href="https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf">https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</a>
9.9 Security practice	Conformance	The Entity outsources security services through an external agency. The security staff are trained, and uniforms and safety footwear are

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		provided free of charge. The security guards have been trained on Human Rights issues and the agreement with the security agency covers Human Rights and Labour Rights issues.
<b>10. LABOUR RIGHTS</b>		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity has developed Policies with a commitment to respect the rights of Workers to associate freely in Labour or Trade Unions and bargain collectively. There is one registered Trade Union, the Association of Engineering Workers (AEW) with representation within the Entity. There has been no change in the status of Trade Union functions since the last ASI Audit.</p> <p>The renewal of the Collective Bargaining Agreement with the AEW Trade Union was completed in March 2024, valid for 3 years. There are periodic meetings between management and the Trade Union office bearers.</p>
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 Workers' rights to Freedom of Association and Collective Bargaining are not prohibited by Indian laws, and no alternative means are required.
10.2a Child Labour	Conformance	The Entity has developed Human Rights Policies that prohibit the employment of any child Worker below the national legal age of 15 years including in any hazardous process/activities. The Entity does not engage in or support the Worst Forms of Child Labour.
10.3a-c Forced Labour	Minor Non-Conformance	<p>The Entity has developed Human Rights Policies that state it does not engage in or support Forced Labour or Human Trafficking, and does not require any form of payment or equipment advance from Workers.</p> <p>Specific references to modern slavery are covered in several Policies on labour and Human Rights and in the Supplier Code of Conduct. However, it was identified the Entity does not publicly disclose an annual Modern Slavery Statement detailing its actions to address modern slavery.</p>
10.4a-c Non-Discrimination	Conformance	The Entity has developed a series of human resources Policies that ensure equal opportunity and detail that the Entity does not engage in, nor support Discrimination in hiring, salary, promotion, training, advancement opportunities or termination. Worker interviews and documentation review confirmed there is no Discrimination.
10.5 Communication and engagement	Conformance	The Entity has an open engagement with its employees and other Stakeholders to effectively communicate its Policies and programs through displays on notice boards and via committees. There are periodic formal and informal engagements with Workers. The Entity ensures open and direct communication with Workers and their representatives regarding working conditions and resolution of workplace issues via periodic meetings (e.g. works committee, safety committee) between management and Workers' representatives.

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		<p>The Entity has developed an annual employee engagement calendar including activities such as 'town hall' meetings, cricket matches, a women's day and yoga day.</p>
10.6a-g Violence and Harassment	Conformance	<p>The Entity follows procedures that detail statutory disciplinary practices, which are displayed in work areas for employees. There is a documented procedure for taking disciplinary actions following misconduct. The Entity has developed a Policy on sexual Harassment according to regulatory requirements and training sessions have been conducted to engage and communicate the Policy with employees. The Prevention of Sexual Harassment at Workplace Policy is available at: <a href="https://www.hindalco.com/upload/pdf/hindalco-posh-policy.pdf">https://www.hindalco.com/upload/pdf/hindalco-posh-policy.pdf</a></p> <p>There are periodic communications and training on Entity policies and commitment to prevent Violence and Harassment.</p>
10.7a-c Remuneration	Conformance	<p>The Entity conducts living wage calculations which considers local socio-economic analysis. The actual minimum wage paid is higher than the calculated living wage. The monthly salary for the preceding month is paid via bank transfer by the seventh working day of the following month. Overtime payments are made at a premium rate along with the base salary. The wage slip is issued as a hard copy indicating all payment details.</p>
10.8a-c Working Time	Conformance	<p>All the employees, including Contractors, follow a common system of working hours recording. There is a signed Collective Bargaining Agreement (called LTS-Long-Term Settlement) with the Trade Union (AEW) addressing working hours and other topics.</p>
10.9a-b Informing Workers of Rights	Conformance	<p>The Entity provides information to Workers about their rights through multiple means such as induction and refresher training and information displays.</p>
<b>11. OCCUPATIONAL HEALTH AND SAFETY</b>		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	<p>The Entity is ISO 45001:2018 certified and has established an Internal Management System (IMS) manual, addressing ISO 45001:2018 requirements which is supported by health, safety and environmental procedures. Employees, including Contractors, are trained on Occupational Health and Safety (OH&amp;S) topics.</p>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity has established and implemented an OH&amp;S Management System as per ISO 45001:2018 which is annually reviewed for its appropriateness and adequacy. The Entity has established lagging and leading indicators which are reviewed during monthly Safety Committee meetings, both at unit level as well as corporate level. A comparative performance with peers was conducted as a basis for improvement.</p> <p>OH&amp;S related performance data are disclosed in the Integrated Annual Report, pages 92-97,  <a href="https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf">https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</a></p>

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11.2 Employee engagement on Health and Safety	Conformance	The Entity has a Safety Committee in place that includes management and Workers from various departments who meet monthly. The Entity develops safety training plans for the employees on various topics including Health and Safety and has established an incident reporting, handling and investigation process.

#### ASI LIMITATION OF LIABILITY DISCLAIMER

Organisations that make ASI-related claims are each responsible for their own compliance with Applicable Law, including laws and regulations related to labelling, advertisement, and consumer protection, and competition or antitrust laws, at all times. ASI does not accept liability for any violations of Applicable Law or any infringement of third-party rights (each a Breach) by other organisations, even where such Breach arises in relation to, or in reliance upon, any ASI Standard, document or other material, recommendation or directive issued by or on behalf of ASI. ASI gives no undertaking, representation or warranty that compliance with an ASI Standard, document or other material, recommendation or directive issued by or on behalf of ASI will result in compliance with any Applicable Law, or will avoid any Breach from occurring.

#### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	8 February 2022	Initial Certification Audit – Full Certification
1	18 March 2024	Re-Certification and Scope Change Audit – Full Certification Scope Change to apply ASI PS V3. Scope Change to include supply chain activity 'Semi-Fabrication' to more accurately represent the Entity's activities. Change of Audit Firm from 'Libero Assurance' to 'CETIZION Verifica'.
2	15 January 2026	Surveillance Audit. Update to the Document Control note for Rev 1.