

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

Hindalco Industries Ltd (Aditya Aluminium)

CERTIFICATE NUMBER
530

ASI STANDARD
**PERFORMANCE
STANDARD
(V3.1 2023)**

CERTIFICATION LEVEL
**PROVISIONAL
CERTIFICATION**

ASI ACCREDITED
AUDITING FIRM
CETIZION VERIFICA

DATE OF ISSUE
2 MARCH 2026

DATE OF EXPIRY
1 MARCH 2027

CERTIFIED SINCE
2 MARCH 2026

AUTHORISED BY

CERTIFICATION SCOPE

The manufacture and export of high purity Primary Aluminium in different forms and specification including pig ingot, sow ingot and primary foundry alloy, and the 900 MW Captive Power Plant at Aditya Aluminium, Lapanga, 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

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

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME Hindalco Industries Limited (Unit 1. Aditya Aluminium, Unit 2. Hirakud Power & Smelter)

ENTITY NAME Hindalco Industries Ltd (Aditya Aluminium)

CERTIFICATION SCOPE The Manufacture and export of high purity Primary Aluminium in different forms and specification including pig ingot, sow ingot and primary foundry alloy, and the 900 MW Captive Power Plant at Aditya Aluminium, Lapanga, India.

SUPPLY CHAIN ACTIVITIES

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

ASI STANDARD Performance Standard V3.1

AUDIT TYPE

- Initial Certification Audit

AUDIT FIRM CETIZION Verifica

AUDIT DATE

- 1 – 8 September 2025

AUDIT REPORT SUBMISSION

- 27 December 2025

AUDIT SCOPE The Audit Scope included the manufacture and export of high purity Primary Aluminium in different forms and specifications including pig ingot, SOW ingot and primary foundry alloy, and the captive power plant (900 MW) at Aditya Aluminium, Lapanga, India. The Audit was undertaken with support provided by an ASI IPAF representative.

Supply chain activities included in the Audit Scope:

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

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

AUDIT OUTCOME

- Provisional 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.

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- ☑ 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.
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CERTIFICATION PERIOD 2 March 2026 – 1 March 2027

NEXT AUDIT TYPE Re-Certification Audit

NEXT AUDIT DATE 1 March 2027

CERTIFICATE NUMBER 530



If you have an inquiry or complaint about this Certification, go to the third-party EthicsPoint portal at: <https://Aluminium-stewardship.ethicspoint.com/>

EthicsPoint is a comprehensive and confidential reporting tool that enables complaints to be securely raised, managed and responded to. This enables anonymity to be maintained where desired by complainants, or as relevant to whistleblowing situations.

Information is available in five languages – English, French, Chinese, German and Portuguese (Brazil). Translation services provided by EthicsPoint enable complaints and correspondence to be managed in multiple languages.

ENTITY OVERVIEW

Aditya Aluminium, the 'Entity', is a unit of Hindalco Industries Limited, the metals flagship company of the Aditya Birla Group. It is located in Lapanga, Sambalpur, Odisha, India which is well connected by road, rail and air. The Entity currently employs approximately 3,070 workers, of whom 258 are women.

The Entity operates a 360 KTPA (kilotonnes per annum) (rated) capacity, 370 kiloampere Smelter based on Rio Tinto Alcan's AP 36S technology, comprising a pot line with 360 electrolytic cells (pots) along with Casthouse and anode manufacturing facilities. Major products include pig ingots, SOW ingots, primary foundry alloys as well as Liquid Aluminium supplied to downstream companies in close proximity. The Entity announced in January 2026 that it received approval for its expansion plans to double its existing production capacity through the addition of a further 360 pots in the coming years.

The Entity is located over 1,360 hectares (ha), of which approximately 446 ha is undeveloped green space. As at late 2025, approximately 1 million plant saplings have been established within the area and nearby community through a tree-plantation program implemented under the Entity's corporate social responsibility initiatives.

The Entity also operates a 900 MW coal-based Captive Power Plant (6 x 150 MW, make-BHEL). The customised 150 MW power-generating units are based on a reheat and regenerative cycle, with air-cooled generators that are the first of their kind in India. The Entity has recently commissioned a 400kV transmission line to the national grid to enable the increased use of renewable energy. In June 2025, the Entity also commissioned a 100 MW round-the-clock renewable energy project, with a further 39 MW of renewable energy projects scheduled for commissioning in FY 2025-26. In addition, the Entity utilises renewable energy from a captive 30 MW ground-mounted solar power plant.

The Entity has recently received legal approval to expand its Aluminium Smelter capacity to 6.8 LTPA (lakh tonnes per annum) (or 680 KTPA) through the addition of 1 LTPA of recycled metal capacity and the installation of a further 2 LTPA of renewable energy-based capacity. Approval has also been granted to expand the CPP to 1230MW through the addition of a 180MW Combined Cycle Power Plant and a 150MW CPP.

MATURITY RATINGS

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

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

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

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has implemented a compliance tool, managed by an external agency to identify, map, assign responsibility, and monitor monthly Compliance requirements, such as labour, safety, and environment. Compliance is reviewed at the unit head level.
1.2 Anti-Corruption	Conformance	As part of the Hindalco Group, the Entity has developed and implemented an Anti-Money Laundering, Anti-Bribery and Anti-Corruption Policy, which details its commitment to combating Corruption, outlines its implementation measures, and includes a reporting mechanism. Annual refresher training on the Policy is undertaken for employees. The Policy is available at: https://www.hindalco.com/Upload/PDF/aml-abac-Policy-2023.pdf
1.3a-e Code of Conduct	Conformance	The Entity has implemented a Code of Conduct which includes principles relevant to environmental, social and governance matters. The Entity communicates the Code and provides relevant training to its employees about its requirements and expectations, and is available at: https://www.hindalco.com/Upload/PDF/hindalco-code-conduct.pdf
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity, as part of Hindalco Group, has established various Policies, covering environment, social and governance matters. In addition, the Group-level Risk Management and Environment, Social & Governance (ESG) Committee reports to the Board of Directors on ESG-related matters. The Policies are available at: https://www.hindalco.com/investors/corporate-governance#Policies
2.2a-c Leadership	Conformance	The Entity's leadership, represented by the unit head, provides the necessary infrastructure, resources, policy endorsement, statement of commitment, training, and management reviews to implement its ESG Policies. There is an internal governance and responsibility structure to meet the ASI Performance Standard requirements across various functions. In addition, the Group-level Risk Management and ESG Committee reports to the Board of Directors on ESG-related matters.
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity has developed, implemented, and Third Party certified the Environmental Management System in accordance with ISO 14001:2015.
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has developed its Social Management System based on national and international laws, which is reflected through various Policies, statements of commitment, implementation guidelines, performance monitoring, and organisational effectiveness.
2.4a-e Responsible Sourcing	Conformance	The Entity has developed and implemented responsible sourcing-related Policies, which are communicated to the required personnel. The Supplier Code of Conduct is communicated to suppliers, and audit activities addressing ESG criteria have commenced. The Responsible Sourcing Policy is available at:

CRITERION	RATING	COMMENT
		<p>https://www.hindalco.com/Upload/PDF/responsible-supply-chain-Policy.pdf</p> <p>The Supplier Code of Conduct is available at: https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf</p> <p>The Sanctions Policy is available at: https://www.hindalco.com/Upload/PDF/sanctions-Policy-2023.pdf</p>
2.5a-g Environmental and Social Impact Assessments	Conformance	<p>The Entity has undertaken an Environmental Impact Assessment (EIA) and a socio-economic survey ahead of obtaining Government approval for a major expansion to increase the Smelter's production capacity from 3.8 LTPA to 6.8 LTPA (680 kilotonnes per annum) and associated expansion to the captive power plant. An external agency conducted the socio-economic survey of nearby villages to identify their needs. The proposed construction will be within the existing plant premises, and no additional land is required.</p> <p>The Environment Clearance is available at: https://www.hindalco.com/Upload/PDF/environmental-clearance-letter-3-8-to-6-8-ltpa.pdf</p> <p>The EIA was conducted by an accredited agency. Approval terms are available along with related information, including the EIA and Environmental Management Plan, Chapter 10, pages 440-472, available on the Ministry of Environment, Forest and Climate Change website: https://parivesh.nic.in/newupgrade/#/proposal-summary/proposal-document?proposal=131139015&proposal_no=IA%2FOR%2FINDI%2F543225%2F2025&proposal_id=131139014</p>
2.6a-h Human Rights Impact Assessment	Conformance	<p>The Entity conducted a socio-economic survey, including a Human Rights Impact Assessment, via a Third Party, to support the proposed expansion to the Smelter and power plant. Based on the assessment, the Entity has allocated the necessary resources, both personnel and financial, to mitigate negative impacts and comply with the Environmental Clearance (Annexure IV, pages 23-25) issued by Government authorities, which addresses social and Human Rights considerations.</p> <p>The Environmental Clearance is available at: https://www.hindalco.com/Upload/PDF/environmental-clearance-letter-3-8-to-6-8-ltpa.pdf</p>
2.7a-f Emergency Response Plan	Conformance	<p>The Entity has developed individual Emergency Response Plans for the Captive Power Plant and the Smelter, in line with statutory obligations and endorsed ISO 45001 requirements. The various emergency scenarios were identified, and an appropriate response plan was developed. Training and periodic drills are conducted. The Plan is available in the Annual Report, pages 94-95: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p>
2.8a-d Suspended Operations	Conformance	<p>The Entity has developed a site-specific Enterprise Risk Management (ERM) framework that defines processes, disruption risk, and recovery strategy. The related disclosure is available in the Hindalco Group Integrated Annual Report, pages 42-49: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p>

CRITERION	RATING	COMMENT
2.9a-b Mergers and Acquisitions	Conformance	The Entity has Group-level provisions to consider environmental, social, and governance matters during potential mergers and/or acquisitions.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has Group-level provisions to consider environmental, social, and governance matters during potential closure, decommissioning, and divestment activities, which are available in the Annual Report, page 187: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity, as part of Hindalco Group, has developed an Integrated Annual Report. It includes the Entity's ESG performance and details on the recent and upcoming renewable energy projects. Details on the sustainability Materiality assessment and governance approach are included on pages 54-61. The Integrated Annual Report is available at: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
3.2 Non-compliance and Liabilities	Conformance	There are no Material fines, judgments, penalties, or non-monetary sanctions for failure to comply with Applicable Law during the reporting period. Further information is available in the Integrated Annual Report, page 220: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
3.3a-c Payments to Governments	Conformance	The Entity makes payments to the Government for statutory obligations, such as goods and services tax and corporate tax. Further details are publicly available on the Hindalco website and in the Integrated Annual Report, pages 456-457: https://www.hindalco.com/investors https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Minor Non-Conformance	The Entity has a Grievance Mechanism that includes various reporting channels to address employees' grievances. The Entity has implemented the Hindalco Whistleblower Policy, available at: https://www.hindalco.com/Upload/PDF/hindalco-whistle-blower-Policy-19.pdf A toll-free number (1800-102-6969) is detailed in the Supplier Code of Conduct for suppliers to raise complaints and grievances (available in languages including Oriya). The Complaints Resolution Mechanism, however, does not include a written, accessible or disclosed process for investigating and responding to complaints and grievances for all Stakeholders, in particular contract Workers and Local Communities.
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has conducted a Life Cycle Assessment (LCA) for its major Products (pig ingots, sow ingots, primary foundry alloy) using consumption data for the 2023-24 financial year. It includes consumption data for Alumina, Aluminium fluoride, calcined

CRITERION	RATING	COMMENT
		<p>petroleum coke, and other raw materials, waste generation data, and addresses relevant impact categories. The LCA follows a 'cradle-to-gate' approach based on the relevant ISO standards.</p> <p>The detailed analysis of emissions across raw material extractions, transportation and manufacturing process (anode, potline, cast house) is indicated in the LCA.</p>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>The Entity has provided LCA results to its customers and other interested parties. The public disclosure has been made in the Integrated Annual Report, page 137: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p>
4.2 Product Design	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3a-b Aluminium Process Scrap	Not Applicable	This Criterion is not applicable to the Entity, as it does not produce any Process Scrap as part of its smelting process/activity.
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, as part of its corporate commitment, has established a recycling plant in close vicinity with a 100 kilotonne per annum capacity and works with external Stakeholders to collect and provide Used Beverage Cans (UBC) to its recycling plant.
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-Conformance	<p>The Entity's independent assurance of energy related disclosures and Greenhouse Gas (GHG) Emissions, covering Scope 1 and 2 emissions, is available in the Integrated Annual Report, pages 756-762: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p> <p>There is no independent assurance of the Entity's Scope 3 GHG Emissions however.</p>
5.2a Aluminium Smelter GHG Emissions Intensity - Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity as the Smelter has been in operation prior to 2020.
5.2b Aluminium Smelter GHG Emissions Intensity - In production up to and including 2020	Major Non-Conformance	<p>The Entity, as Hindalco Group, reported a GHG Emissions reduction of 19.5% (Scope 1 & 2) in 2024-25 from a 2011-12 baseline, with a 25% reduction target by 2026-27.</p> <p>The Entity specific Mine to Metal Emissions intensity is calculated at 19.99 t CO₂e/t Al. The Entity has not met the GHG Emissions intensity threshold of 11 t CO₂e/t Al nor the alternative 10% reduction with plans to achieve 13 t CO₂e/t Al by end 2025.</p>

CRITERION	RATING	COMMENT
5.3a GHG Emissions Reduction Plans	Conformance	The Entity has used the ASI method to develop a 1.5°C-aligned GHG Emissions Reduction Pathway, using a 2023 base year and 'cradle-to-gate' emission intensities, including electricity and non-electricity targets. The Entity has developed a GHG Emissions Reduction Plan that includes investments in renewable energy and the implementation of efficiency measures to achieve Mine-to-Metal GHG emissions intensity targets by 2030. Recent activities include commissioning a 100 MW renewable energy project in June 2025 and planning another renewable energy project for 2025-26.
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Minor Non-Conformance	The Entity has used the ASI method to develop a GHG Emissions Reduction Pathway and reduction targets that is 1.5°C aligned, using 2023 base year with Cradle to Gate emission intensity of 20.1 tCo2e/t Al with electricity emission intensity of 14.9 tCo2e/t Al and non-electricity emission intensity of 5.2 tCo2e/t Al to achieve Mine to Metal GHG intensity of 10.74 tCo2e/t Al by financial year 2030 with intermediate targets (15.71 tCo2e/t Al by FY 202). The Entity, at the group level, has disclosed its Decarbonisation Strategy and Road Map in the Annual Report with 2011-12 baseline, page 155: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf The Entity, either standalone or at the group level, has not publicly disclosed its GHG Emissions Reduction Plan aligned with the ASI Reduction Pathway, its Reduction targets, the latest baseline year used at the entity level, and progress against the GHG Emissions Reduction Plan on an annual basis, as per the Criterion 5.3e requirements.
5.4 GHG Emissions Management	Minor Non-Conformance	The Entity has implemented an Energy Management System based on ISO 50001 and GHG Emission procedures, defining a standardised approach to calculating Scope 1, 2, and 3 GHG Emissions, along with associated calculation methodologies, responsibilities, and verification mechanisms, and alignment with recognised protocols. The Entity's GHG Management System and practices were not found to be effective in achieving performance in line with the GHG Emissions Reduction Pathway or GHG reduction targets.
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	The Entity conducts internal monthly monitoring of emission point sources and ambient air quality, and has a Standard Operating Procedure detailing sample selection, testing methods, and reporting. The related air emissions requirements are defined in the Consent to Operate issued by the Odisha State Pollution Control Board. Emissions monitoring is also undertaken monthly by an external accredited agency. The weight of air pollutants is calculated at the Entity level, collated, and reported at the corporate level. Some of the initiatives to mitigate Emissions to Air include monthly air taskforce meetings and recent projects such as switching the anode baking furnace to natural gas and installation of a semi-dry flue gas desulphurisation system. The Entity's Material emissions are disclosed in the Integrated Annual Report, pages 162-164: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf

CRITERION	RATING	COMMENT
6.2a-g Discharges to Water	Conformance	The Entity has valid Consent to Operate from the State Pollution Control Board covering requirements related to water discharge, which requires an actual status of 'Zero Liquid Discharge'. The Effluent Treatment Plant (ETP) outlet is fitted with a flow meter and an IP camera and is connected to the Odisha State Pollution Control Board and the Central Pollution Control Board. The ETP outlet quality parameters (in mg/l) are defined by monthly testing undertaken by an external agency using accredited testing laboratories. Further information is available in the Integrated Annual Report, pages 23, 37, 166 & 173: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
6.3a-g Assessment and Management of Spills and Leakages	Conformance	The Entity has conducted a risk assessment for potential Spills and Leakages. It reports all spill and leakage incidents in the abnormality register' for each area, which is then collated at Entity-level and reviewed by the unit management steering committee. Each abnormality is addressed through the internal work order system in Oracle. The Spills and Leakages Management Plan is available in the Integrated Annual Report, page 182: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
6.4a-b Public Disclosure of Spills and Leakages	Conformance	The Entity discloses Spills and Leakages at a corporate level in the Integrated Annual Report, page 182: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf There have been no significant Spills and Leakages at the Entity.
6.5a-c Waste Management and Reporting	Conformance	The Entity has developed and implemented procedures and strategies for handling different types of Waste, including Hazardous Waste, Spent Pot Linings, Dross, and Non-Hazardous Waste. The Entity undergoes a 'Zero Waste to Landfill' assessment and has a 99.34% diversion rate for Hazardous Waste. The Entity's Waste data and mitigation strategy are disclosed in the Integrated Annual Report, pages 174-180. https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.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)	Conformance	The Entity has developed and implemented procedures addressing Spent Pot Lining (SPL). There are specific storage conditions and segregation of carbon and refractory. The carbon portion is sent to the authorised recycler, the silicon carbide to the recycler and the remaining refractory portion to the landfill site.
6.8a-d Dross	Conformance	The Entity has developed and implemented procedures to address Dross disposal. There is an internal Dross cold processing unit as per the Central Pollution Control Board standard operating procedure, and Dross residue is sent to an authorised recycler. The Dross generation and disposal quantities are within allowed limits.

7. WATER STEWARDSHIP

CRITERION	RATING	COMMENT
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has conducted a water risk assessment, using various studies and tools, including the Aqueduct Water Risk Atlas. The Entity has developed a Water Management Plan with clear tasks and responsibilities, executed through the Water Task Force's corporate/unit structure, which meets monthly.</p> <p>The water balance diagram is reviewed monthly and covers both the Smelter and Captive Power Plant (CPP), with the largest consumption associated with the CPP cooling tower. The Entity's water consumption, plans and risks are available in the Integrated Annual Report, pages 166-173: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p>
7.2a-e Water Management	Conformance	<p>The Entity has developed a water positivity roadmap by 2050 and has undertaken an initial study to establish a baseline. It conducts daily monitoring and periodic water audits within its premises and along the water pipeline. Water-related Key Performance Indicators (KPIs) are analysed and discussed monthly. The Water Management Plan and practices are available in the Integrated Annual Report, pages 166-167: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p>
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>The Entity has undertaken a Biodiversity and Ecosystem Services Impact Assessment, which identified potential risks to endangered species such as the Indian Elephant, Pangolin and Hare. Other tools used during assessments included ENCORE, WRI Aqueduct, STAR-R and IBAT.</p> <p>The Entity's Ecosystem Services risks are outlined in the Hindalco Taskforce on Nature-related Financial Disclosures (TNFD) Report, pages 33-36: https://www.hindalco.com/Upload/PDF/hindalco-TNFD-2024-report.pdf</p>
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Conformance	<p>The Entity has undertaken a Biodiversity and Ecosystem Services Impact Assessment using various tools (ENCORE, WRI Aqueduct, STAR-R and IBAT) and has publicly reported in the Hindalco Taskforce on Nature-related Financial Disclosures (TNFD) Report, pages 33-36: https://www.hindalco.com/Upload/PDF/hindalco-TNFD-2024-report.pdf</p> <p>The TNFD Report details various Ecosystem Services potentially impacted and identifies Priority Ecosystem Services relevant to the Entity.</p>
8.2a-g Biodiversity Management	Conformance	<p>The Entity has developed a site-specific Biodiversity Management Plan, which is periodically reviewed in the pre- and post-monsoon seasons. The corporate level Sustainability Committee, chaired by the Managing Director, reviews the Entity's Biodiversity performance.</p> <p>The Entity is working toward a 'No Net Loss' by 2050, following a mitigation hierarchy of Avoid-Minimise-Restore-Offset. It has developed a number of initiatives to improve Biodiversity across its sites. The Biodiversity Management Plan is available in the Integrated Annual Report, pages 188-193: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p>

CRITERION	RATING	COMMENT
8.3a-c Management of Priority Ecosystem Services	Conformance	The Entity has undertaken a Biodiversity and Ecosystem Services Impact Assessment using various tools (ENCORE, WRI Aqueduct, STAR-R and IBAT) and has publicly reported in the Hindalco Taskforce on Nature-related Financial Disclosures (TNFD) Report. The TNFD Report identifies Priority Ecosystem Services relevant to the Entity and site-specific information on mitigation of the risks is available on page 37: https://www.hindalco.com/Upload/PDF/hindalco-TNFD-2024-report.pdf
8.4 Alien Species	Conformance	The Entity has developed a site-specific Biodiversity Management Plan, including invasive species management, such as <i>Chromolaena</i> , which was removed in 2024.
8.5a-b Commitment to “No Go” in World Heritage Properties	Conformance	The Entity has committed to “No Go” in World Heritage Properties.
8.6a-d Protected Areas	Conformance	<p>The Entity has committed to operating outside critical zones, including World Heritage Sites, IUCN Category I-IV protected areas, and Ramsar wetlands. The nearest sanctuary is Badrama Wildlife Sanctuary, about 24.85 km away. None of the identified Elephant Corridors of the state is within the area.</p> <p>The Ministry of Environment, Forest & Climate Change (MoEFCC) has asked the Entity to develop a Wildlife Conservation plan as part of the environment permits under the provisions of the Environment Protection Act and the Wildlife Protection Act, by the Office of the Regional Chief Conservation of Forests, Sambalpur Circle. Sambalpur and the Entity have developed a detailed wildlife conservation plan, available as part of Environment Impact Assessment, Chapter 10.8 (pages 456 to 458, activity details in tables 10.4 and 10.5), Annexure-10, pages 753-771: https://parivesh.nic.in/newupgrade/#/proposal-summary/proposal-document?proposal=131139015&proposal_no=IA%2FOR%2FIND1%2F543225%2F2025&proposal_id=131139014</p> <p>The Entity has deposited a committed payment with the Forest authority, and the Forest authority will implement the wildlife conservation plan as the exclusive project implementing agency.</p>
8.6e Protected Areas - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9. HUMAN RIGHTS		
9.1a-d Human Rights Due Diligence	Minor Non-Conformance	<p>The Entity has established, at the corporate level, a Human Rights Policy based on the UN Guiding Principles, indicating its commitment towards Human Rights and provides related training to all its employees: https://www.hindalco.com/Upload/PDF/human-right-Policy.pdf</p> <p>The Entity conducted a Human Rights Due Diligence process that addressed various Human Rights and potential abuses covering a wide range of Stakeholders including contractors, suppliers, and communities.</p> <p>However, the Human Rights Due Diligence process did not cover Stakeholder groups such as people with a disability, security</p>

CRITERION	RATING	COMMENT
		personnel, or apprentices, nor its applicability to national and international regulations and guidelines.
9.2a-e Gender Equity and Women's Empowerment	Conformance	<p>The Entity has implemented various women-centric Policies to ensure gender equity, including enhanced maternity benefits, safe travel provisions with time and cost considerations, a Spouse Policy, and protection of performance ratings during maternity leave. The effectiveness of the gender equity actions is detailed in the Integrated Annual Report, pages 108-109, 122-123:</p> <p>https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p>
9.3a-i Indigenous Peoples	Minor Non-Conformance	<p>At present, there are 40 villages, 6 Panchayats, and approximately 50,000 households comprising the Local Communities, including tribal peoples. The Entity works with Local Communities through various Corporate Social Responsibility (CSR) programs, both voluntary and mandatory, as part of environmental clearance conditions.</p> <p>The Entity has implemented the Hindalco Human Rights Policy, which is committed to affected Local Communities and Indigenous Peoples. It has also established the Rehabilitation, Resettlement and Protection of Indigenous Peoples Policy, addressing Indigenous Peoples' rights and the FPIC process: https://www.hindalco.com/upload/pdf/IPRR-Policy.pdf</p> <p>Further information on the Entity's approach to Indigenous Peoples is available in its Integrated Annual Report, pages 198-199: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p> <p>However, the Entity has no formal commitment to respect the rights and interests of Indigenous Peoples in accordance with the UN Declaration on the Rights of Indigenous Peoples. Also, there is no documented process for identifying Indigenous Peoples based on their linguistic, social, governance and resource-linked characteristics. Additionally, it does not have a process to inform Indigenous Peoples of the relevant ASI Performance Standard requirements and the ASI Certification Audit process, nor includes their involvement in a manner that is accessible, timely, and understandable.</p>
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Minor Non-Conformance	<p>The Entity has undertaken an Environmental and Social Impact Assessment through an external agency, covering aspects such as gender ratio, caste distribution, migration, displacement, and living standards. The assessment considered the Smelter and Captive Power Plant expansion project (within existing plant premises) in accordance with legally mandated provisions, as per an external agency assessment and scrutiny by Government authorities, which has earmarked 1277. 4 million INR toward community-related project investments for the next 36 months.</p> <p>The EIA activity addresses social aspects, including community impacts, and consultation does not fully align with the ASI Performance Standard requirements. Besides the Entity's Corporate Social Responsibility (CSR) team periodically consulting and cooperating with Indigenous Peoples' representatives, there is no evidence of assigned employees dealing with Indigenous Peoples' representatives in accordance with Free, Prior and Informed Consent (FPIC) principles.</p>

CRITERION	RATING	COMMENT
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	Conformance	<p>The Entity has established ongoing consultation and cooperation in good faith with the Indigenous Peoples (Local Communities) identified during the visit and the Audit. The Entity's CSR team periodically consult and cooperates in good faith with Indigenous Peoples' representatives. The related disclosures have been made in the annual report, pages 198-199:</p> <p>https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p>
9.5a Cultural and Sacred Heritage – Identification	Conformance	The Entity has committed to respecting Indigenous and community rights to maintain and protect their cultural heritage, including archaeological sites, artefacts, ceremonies, and artistic traditions, from any adverse impacts of the Entity's business activities. There are no cultural or sacred heritage sites or values in the close vicinity of the Entity's operations.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity, as there are no Cultural or Sacred Heritage sites or values in the immediate vicinity of the Entity's operations.
9.6a-i Displacement	Conformance	<p>The Entity has established a Rehabilitation, Resettlement and Protection of Indigenous Peoples Policy, available at: https://www.hindalco.com/upload/pdf/IPRR-Policy.pdf</p> <p>The Entity has a Group-wide management standard, 'Project Development and Life Cycle Management', detailing sustainability considerations throughout the project development and life cycle stages.</p> <p>During the construction of the Entity's plant and the fly-ash pond site, the 430 families displaced were covered under the 'Rehabilitation and Resettlement' (R&R) provisions, under the supervision of Government authorities. The Audit team visited the R&R colony and found that civic infrastructure has been created in accordance with the agreed terms and conditions of the land acquisition. The Rehabilitation and Resettlement Action Plan is complete and no longer active.</p> <p>For the current Smelter and CPP expansion project, no additional land was acquired, and no resettlement was required.</p>
9.7a-h Affected Populations and Organisations	Conformance	<p>The Entity works closely with Affected Populations and Organisations through the CSR program. The CSR activities are conducted in the Rengali Block of the Sambalpur District, including approximately 50,000 people across 40 villages and six Gram Panchayats. There are two resettled colonies for project-affected families. There are 26 affected villages, and periphery development is underway for 35,000 people across 106 villages. Most people living in the villages work for the Entity and are largely dependent on it for their livelihoods.</p> <p>Various CSR projects were visited during the Audit, and focused discussions with affected/beneficiary individuals and families were held. The Entity also reports and updates Government officials on CSR activities and community linkages.</p>

CRITERION	RATING	COMMENT
9.8a Conflict-Affected and High-Risk Areas - Strong management systems	Conformance	<p>The Entity has developed a responsible sourcing Policy and implemented procedures within its Management System to address Conflict-Affected and High-Risk Areas (CAHRAs). Relevant employees have received training on CAHRAs. The Entity is working toward conducting supplier training and capacity-building on CAHRAs, and suppliers must comply with the Hindalco expectations on CAHRAs and requirements related to the 'know your customer' initial Due Diligence process. In case of any negative outcome, enhanced Due Diligence is undertaken.</p> <p>The Responsible Supply Chain Policy is available at: https://www.hindalco.com/Upload/PDF/responsible-supply-chain-Policy.pdf</p> <p>The Entity has an external, independent grievance redressal system helpline (1800- 102-6969) and online reporting: https://abgethicshelpline.integritymatters.in/cases/case_instructions?locale=en</p>
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	<p>The Entity is using an Excel-based tool developed with an external agency to identify CAHRA-related risks in accordance with the OECD Guidance. The Entity sources 100% of its Alumina from Utkal Refinery (a Group company) in the state of Odisha, approximately 470km from the Entity, which has its own Bauxite Mining operations in the Raigada District. The area and transit route are not a CAHRA region.</p>
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	<p>This Criterion is not applicable to the Entity, as it has an identified risk management strategy in accordance with the OECD Due Diligence Guidance of Minerals from Conflict-Affected and High-Risk Areas (OECD Guidance).</p>
9.8d Conflict-Affected and High-Risk Areas - Audit of Due Diligence	Conformance	<p>The Entity's Due Diligence practices have been assessed as part of this ASI Performance Standard Audit, which meets the Criterion requirements.</p>
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	<p>The Entity reports annually on its supply chain Due Diligence, covering the copper business, in accordance with the OECD Guidance. As an Aluminium business, the Bauxite and Alumina in the Entity's supply chain is sourced and transited from a region that is not a CAHRA. There is no import or sourcing of raw material from a CAHRA region.</p>
9.9 Security practice	Conformance	<p>Security personnel have received Human Rights training, and records are maintained.</p>
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>The Entity respects employees' right to Freedom of Association and Collective Bargaining, as stated in the Human Rights Policy. The Entity has in place a Long-Term Settlement (LTS) that addresses ongoing employment conditions, including wages and allowances, and other aspects such as safety incentives, internal appeals authority, paternity leave, and annual wage increases. Communication channels such as the Works Committee are in place to enable employees and management to discuss workplace related matters.</p>

CRITERION	RATING	COMMENT
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 Indian Labour Law does not restrict the rights to Freedom of Association and Collective Bargaining.
10.2a-c Child Labour	Conformance	The Entity is committed to preventing Child Labour and does not employ Workers under 18 years of age. The Entity's Scrum Portal (contract labour management system) restricts the engagement of Workers under 18 years of age.
10.3a-c Forced Labour	Minor Non-Conformance	<p>The Entity has committed to the prohibition of Forced Labour and modern slavery, as stated in its various policies, including the Human Rights Policy, Corporate Value, Code of Conduct and Supplier Code of Conduct.</p> <p>However, the Entity has not publicly disclosed an annual Modern Slavery Statement detailing its actions to address modern slavery.</p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity is committed to preventing Discrimination on the basis of gender, age, and in hiring, promotion, and training. It has developed procedures and guidelines for high-risk activities, such as employee performance appraisals, and has trained its employees on Non-Discrimination.</p> <p>The Entity, at Group level, has undertaken a gender pay gap assessment, which determined there was a 3.7% Adjusted Pay Gap.</p>
10.5 Communication and engagement	Conformance	The Entity has an established practice of engaging and communicating with its employees on an ongoing basis through various channels, such as SAMVAD@Leadership, quarterly town hall meetings, and coffee town hall meetings. There is also a reward and recognition program at the Entity, such as Employee of the Month, Pragati for associates, and Praise for Management. The Entity has conducted a "Vibes" survey, and the engagement score in the last survey increased. An organisation's effectiveness dashboard tracks and monitors various employees' engagement and welfare programs.
10.6a-g Violence and Harassment	Conformance	<p>The Entity is committed to preventing Violence and Harassment, as set out in its Human Rights Policy and Code of Conduct. As per Policy statement physical harassment includes violence, physical attacks, threats, assault, battery and damage to the property.</p> <p>The Human Rights Policy is available at: https://www.hindalco.com/Upload/PDF/human-right-Policy.pdf</p> <p>The Code of Conduct is available at: https://www.hindalco.com/Upload/PDF/hindalco-code-conduct.pdf</p>
10.7a-c Remuneration	Minor Non-Conformance	<p>The Entity's remuneration payments are made in accordance with the national labour laws and the Collective Bargaining Agreement (Long Term Settlement) on a monthly basis through the banking system.</p> <p>However, there is no written description of the employment terms and conditions, such as working hours, leave, termination, or benefits for contract Workers Also, a living wage assessment has not been conducted to ensure that wages paid for a normal working week meet at least the legal or industry minimum standard and/or are sufficient to meet Workers' basic needs.</p>

CRITERION	RATING	COMMENT
10.8a-c Working Time	Conformance	The Entity operates 24 hours a day, seven days a week across three shifts, with a standard 48-hour working week for Workers/associates. Working hours are recorded electronically (biometrically) for all employees, including contract Workers. A weekly rest day is provided after six consecutive working days. The Entity's working hours practices conform to the applicable national law and industry standards on Working Time (including Overtime hours), public holidays, and paid annual leave.
10.9a-b Informing Workers of Rights	Conformance	The Entity informs Workers of their rights through induction training, periodic refresher training, displays, employee's engagement activities.
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. The latest audit did not identify any nonconformities. The OH&S Management System is well implemented, safety signage is in place, personal protective equipment is used, and chemical secondary containment is compliant. The Entity has also implemented and certified a Road Safety Management System (ISO 39001:2012). Hazard identification is conducted and periodically reviewed for major activities in consultation with Workers, for example, routine work instructions related to housekeeping at pitch unloading are displayed in the various Workers' languages.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity has implemented an OH&S Management System compliant with ISO 45001:2018. There is a monthly Hindalco safety application/dashboard that captures safety Key Performance Indicators (KPIs), including both leading and lagging indicators, such as lost-time incidents and recordable injuries. The Entity has disclosed its short-term, mid-term, and long-term goals. Benchmarking of the Entity's OH&S performance against comparable peer businesses is undertaken.</p> <p>The effectiveness of the Entity's OH&S Management System is disclosed in the Integrated Annual Report, pages 92-101: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p>
11.2 Employee engagement on Health and Safety	Conformance	The Entity has a Safety Committee, which works closely with human resources for employee engagement on Health and Safety related topics. Employees are engaged through monthly safety awareness themes; for example, September is the chemical and molten-metal safety month. OH&S awareness activities are planned to be engaging and interactive, for example, the Nukkad Natak (street theatre) performance.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	2 March 2026	Initial Certification Audit – Provisional Certification
