

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

Hindalco Industries Ltd (Hirakud Power and Smelter)

CERTIFICATE NUMBER
544

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

CERTIFICATION LEVEL
**PROVISIONAL
CERTIFICATION**

ASI ACCREDITED
AUDITING FIRM
CETIZION VERIFICA

DATE OF ISSUE
6 MARCH 2026

DATE OF EXPIRY
5 MARCH 2027

CERTIFIED SINCE
6 MARCH 2026

AUTHORISED BY

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*Validity of this Certificate is subject to
continued conformance with the
applicable ASI Standard and can be
verified at:*

www.Aluminium-stewardship.org

CERTIFICATION SCOPE

Manufacture and dispatch of
Aluminium Products including
rolling ingots and cast coils, Primary
Aluminium Smelting, and operation
of associated facilities, including a
477.5 MW Captive Power
Generation Plant at Hirakud Power
and Smelter, Sambalpur, Odisha,
India.

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

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

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

ENTITY NAME Hindalco Industries Ltd (Hirakud Power and Smelter)

CERTIFICATION SCOPE Manufacture and dispatch of Aluminium Products including rolling ingots and cast coils, Primary Aluminium Smelting, and operation of associated facilities, including a 477.5 MW Captive Power Generation Plant at Hirakud Power and Smelter, Sambalpur, Odisha, India.

SUPPLY CHAIN ACTIVITIES

- Aluminium Smelting
- Casthouses

ASI STANDARD Performance Standard V3.1

AUDIT TYPE

- Initial Certification Audit

AUDIT FIRM CETIZION Verifica

AUDIT DATE

- 9 – 15 September 2025

AUDIT REPORT SUBMISSION

- 4 February 2026

AUDIT SCOPE The Audit Scope included the manufacture and dispatch of Aluminium Products including rolling ingots and cast coils through Primary Aluminium Smelting, and operation of associated facilities, including a 477.5 MW Captive Power Generation Plant at Hirakud Power and Smelter, Sambalpur, Odisha, India. The Audit was undertaken with support provided by an ASI IPAF representative.

Supply chain activities included in the Audit Scope:

- Aluminium Smelting
- 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.
- The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.

The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.

CERTIFICATION PERIOD 6 March 2026 – 5 March 2027

NEXT AUDIT TYPE Surveillance Audit

NEXT AUDIT DATE 5 March 2027

CERTIFICATE NUMBER 544



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

Hindalco Industries Ltd (Hirakud Power and Smelter) (the 'Entity'), is a unit of Hindalco Industries Limited, the metals flagship company of the Aditya Birla Group. It is located in Sambalpur, Odisha, India which is well connected by road, rail and air. The Facility was established in 1959. The Entity employs approximately 6,700 Workers (5,100 in the Smelter and 1,400 in the Captive Power Plant), of whom approximately 350 are women.

The Entity operates a primary Aluminium Smelter with five potlines, each rated between 85 kA and 235 kA. The Entity's annual production capacity is approximately 216,000 tonnes per annum of Primary Aluminium. Its Products include rolling ingots and cast coil. The Smelter is powered by a 467.5 MW Captive Power Plant ('CPP'). The Facility covers an area of 50 hectares.

The primary raw material for the Smelter is sourced from Hindalco's captive mines and refineries in India. The Smelter supplies its Primary Aluminium output primarily to Hindalco's downstream facilities at Belur, Talaja, Alupuram, Mouda and Hirakud FRP, as well as to third-party customers in domestic and international markets.

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	Medium	Medium	Medium	MEDIUM
RISKS	Medium	Medium	Medium	MEDIUM
PERFORMANCE	Medium	Medium	Low	MEDIUM
OVERALL		MEDIUM		

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	<p>The Entity has implemented a Compliance tool that maps applicable legal requirements. The Entity reviews its Compliance status at the business unit management level, considering aspects such as the number of Compliance triggers due during the preceding month, its Compliance status and delayed compliance actions, if any.</p> <p>A six monthly Compliance Report is submitted to regulatory authorities and is available at: https://www.hindalco.com/Upload/PDF/hirakud-six-monthly-ec-compliance-report-oct24-mar25.pdf</p>
1.2 Anti-Corruption	Conformance	<p>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. Employees undertake annual refresher training on the Policy. The Policy is available at: https://www.hindalco.com/Upload/PDF/aml-abac-Policy-2023.pdf</p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has implemented a Code of Conduct which includes principles relevant to Environmental, Social and Governance (ESG) 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</p>
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity, as part of Hindalco Group, has established various Policies, covering ESG matters. The Entity provides internal training to support implementation of the Policies. The Policies are available at: https://www.hindalco.com/investors/corporate-governance#Policies</p>
2.2a-c Leadership	Conformance	<p>The Entity's leadership, represented by the unit head as the Sustainability Chairman, provides the necessary infrastructure, resources, Policy endorsement, statement of commitment, training, and management reviews to implement its ESG Policies. The Entity has implemented 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.</p>
2.3a Environmental and Social Management Systems – Environmental	Conformance	<p>The Entity has developed and implemented a Third Party certified Environmental Management System in accordance with ISO 14001:2015. The ISO 14001:2015 Certificate is available at: https://www.hindalco.com/Upload/PDF/IMS-C635092-CC9-IMS-certificate.pdf</p>
2.3b Environmental and Social Management Systems – Social	Conformance	<p>The Entity has developed and implemented its Social Management System covering Human Rights and Labour Rights in accordance with National and International Laws. The necessary resources are provided for the implementation of the Social Management System.</p>

CRITERION	RATING	COMMENT
		Key performance indicators are periodically reviewed by the Entity's management.
2.4a-e Responsible Sourcing	Conformance	<p>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 and acknowledged by suppliers.</p> <p>The Responsible Sourcing Policy is available at: 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	Not Applicable	This Criterion is not applicable to the Entity, as there are no New Projects of Major Changes to the existing Facility.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity, as there are no New Projects of Major Changes to the existing Facility.
2.7a-f Emergency Response Plan	Conformance	<p>The Entity has developed individual Emergency Response Plans for the Captive Power Plant (CPP) and the Smelter, in line with statutory obligations. The Emergency Response Plans were developed in consultation with Workers/Trade Unions and external Stakeholders including communities to assess and evaluate the social, environmental and health and safety risks and impacts. Training and periodic drills are conducted. The Plan is available in the Integrated Annual Report 2024-25, pages 94-95: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p>
2.8a-d Suspended Operations	Conformance	The Entity, as part of Hindalco Group, has used an Enterprise Risk Management (ERM) framework to consider site-specific risks. The Entity has developed a Business Resilience/Continuity Plan (BCP) for the CPP and Smelter. The BCP considers a range of business disruption scenarios and mitigation measures. The BCP is reviewed periodically, and periodic training is provided to responsible employees.
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. At present there are no active plans for closure, decommissioning and divestment at the Entity level.

CRITERION	RATING	COMMENT
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	<p>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 of the Integrated Annual Report 2024-25. The Integrated Annual Report is available at: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p>
3.2 Non-compliance and Liabilities	Minor Non-Conformance	<p>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 2024-25, page 220: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p> <p>The Entity received a 'show cause' notice from the Odisha State Pollution Control Board (OSPCB) in August 2024 regarding the dumping of fly ash at non-designated places without approval. The Entity responded in August 2024, and the Entity's officials participated in subsequent in-person hearings convened by the OSPCB. The fly ash that was the subject of the allegation has been collected in accordance with Ministry directives. The directives further required site rehabilitation. Rehabilitation at three of the four affected sites is complete, and rehabilitation of the remaining site is in progress following a brief delay due to the rainy season. The regulatory authority accepted the Entity's plea and decided to cancel the 'show cause' notice subject to the verification of correction actions implemented. The Entity's communications on this matter were reviewed and found to be satisfactory. The Entity conducted a root cause investigation and found that the contracted transport/trucking agency responsible for transporting the fly ash had tampered with the Global Positioning System (GPS) system installed on the vehicle and dumped the material at non-designated places. Some of the actions taken as immediate corrective measures included changing the contracted transport agency, the installation of tamper proof GPS on the trucks carrying fly ash from the Entity's power plant to designated fly ash ponds, enhanced trip monitoring and management reporting, among other actions. The Entity has not made sufficient disclosures regarding the fly ash dumping and subsequent remediation actions undertaken to resolve the issue.</p>
3.3a-c Payments to Governments	Conformance	<p>The Entity makes payments to the Government for statutory obligations, such as goods and services tax and corporate tax. Further details are available on the Hindalco website and in the Integrated Annual Report 2024-25, pages 456-457: https://www.hindalco.com/investors and https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Minor Non-Conformance	<p>The Entity has established a Grievance Mechanism that includes a reporting channel based on QR codes displayed at various locations that can be used by employees to raise a grievance. Grievances reported by employees are reviewed and corrective actions are taken by the human resources department. Grievances and requests</p>

CRITERION	RATING	COMMENT
		<p>received from community are recorded and handled by the corporate social responsibility department.</p> <p>The Entity has an external, independent grievance redressal system helpline (1800- 102-6969) and online reporting: https://abgethicshelpline.integritymatters.in</p> <p>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.</p>
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has conducted a Life Cycle Assessment (LCA) for its major Products that are sold to downstream companies in the 2021 to 2023 period. The LCA Report identifies the majority of GHG emissions are attributed to the smelting (electrolysis) process.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity has provided LCA results to its customers and other interested parties. The Entity will disclose the full LCA Report and associated information when requested by its Stakeholders. The Entity has made a public disclosure regarding the LCA assessment in its Integrated Annual Report 2024-25, page 137: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
4.2 Product Design	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3a-b Aluminium Process Scrap	Conformance	100% of all Scrap produced in the Entity's own operations is remelted internally and reused.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.4d Collection and Recycling of Products at End of Life	Conformance	<p>The Entity receives process Scrap from downstream companies that is referred to as 'Run Around Aluminum' (RAA). The Entity receives different grades of RAA which are remelted at different Casthouses.</p> <p>The Entity, as part of its corporate commitment, has established a recycling plant in close vicinity with a 100 kilotonne per annum capacity. The Entity works with external Stakeholders to collect and provide Used Beverage Cans (UBC) to its recycling plant.</p>
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-Conformance	<p>The Entity has disclosed its energy consumption by source and its Scopes 1, 2 and 3 Greenhouse Gas (GHG) Emissions data in the Integrated Annual Report 2024-25, pages 156-161: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p> <p>The Entity's independent assurance statement for energy related disclosures and Greenhouse Gas (GHG) Emissions data, covering</p>

CRITERION	RATING	COMMENT
		<p>Scope 1 and 2 emissions, is also available in the Integrated Annual Report, pages 754-762.</p> <p>However, there is no independent assurance of the Entity's Scope 3 GHG Emissions.</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 (1959).
5.2b Aluminium Smelter GHG Emissions Intensity - In production up to and including 2020	Major Non-Conformance	The Entity's Mine to Metal Emissions intensity is above the threshold of 13.0 t CO ₂ e/t Al. The Entity's decarbonisation plan is not currently aligned to achieve a Mine to Metal Emissions intensity of 11.0 t CO ₂ e/t Al by the year 2030. The Entity's current emissions have not been reduced by 10% from the baseline year of 2023.
5.3a GHG Emissions Reduction Plans	Minor Non-Conformance	<p>The Entity has used the ASI method to develop a GHG Emissions Reduction Pathway that is consistent with a 1.5°C warming scenario, using 2023 as the baseline year and inclusive of intermediate targets.</p> <p>The Entity has developed a detailed action plan for achieving energy efficiency and savings. Recommended actions made in the action plan include:</p> <ul style="list-style-type: none"> - Renovation and modernisation of captive power plants - Introduction of graphitised pots - Fuel substitution in the Casthouse furnace with natural gas - Reduce electrolysis energy consumption in potlines - Increase access to renewable energy <p>The Entity has not fully aligned its investment plans and GHG reduction plans to achieve a Mine to Metal Emission Intensity of 11 tCO₂e/t Al.</p>
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Minor Non-Conformance	<p>The Entity has used the ASI method to develop a GHG Emissions Reduction Pathway that consistent with a 1.5°C warming scenario, using 2023 as the baseline year and inclusive of intermediate targets.</p> <p>The Entity has at a group level made disclosure about its Decarbonisation Strategy and Road Map in the Integrated Annual Report 2024-25, page 156: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p> <p>However, the Entity has not disclosed its intermediate GHG emissions reduction targets that its GHG emissions reduction investment and action plans are aligned to. Further, these targets are not periodically reviewed.</p>
5.4 GHG Emissions Management	Minor Non-Conformance	<p>The Entity has implemented an Energy Management System based on ISO 50001 and GHG emission procedures, defining a standardised approach to calculating Scopes 1, 2, and 3 GHG Emissions, along with associated calculation methodologies, responsibilities, and verification mechanisms, and alignment with recognised protocols.</p> <p>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 emissions reduction targets.</p>

CRITERION	RATING	COMMENT
6.1a-f Emissions to Air	Conformance	<p>The Entity periodically monitors its Emissions to Air across a range of relevant parameters, and data is accounted for and reported in accordance with the Consents to Operate issued by the Odisha State Pollution Control Board for the CPP and Smelter. Air quality monitoring points are established within the Entity's Facilities and at locations within the Local Community. Emissions to Air data are included in the six monthly compliance report that is submitted to regulatory authorities and is available at: https://www.hindalco.com/Upload/PDF/hirakud-six-monthly-ec-compliance-report-oct24-mar25.pdf</p> <p>The Entity has developed and implemented plans to minimise exposure to, and impacts from Emissions to Air.</p> <p>The Entity's Material Emissions to Air are disclosed at a corporate level in the Integrated Annual Report 2024-25, pages 162-164: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p>
6.2a-g Discharges to Water	Conformance	<p>The Entity operates as a 'Zero Liquid Discharge' Facility in accordance with the requirements of its environment permits. The Entity is one of 16 plants operated by the Group that achieved Zero Liquid Discharge status. This achievement was checked during the plant visit and the review of associated documents. Further information is available in the Integrated Annual Report 2024-25, pages 23, 37, 166 and 173: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p> <p>The Entity operates an in-house water laboratory to test critical water parameters on every shift such as Total Dissolved Solids (TDS), conductivity, hardness and turbidity. There is external testing from an accredited lab as well as effluent monitoring system connected with the ODSPB in accordance with the environment clearance. The Entity conducts water testing at various locations within the nearby community by an accredited external test laboratory on a quarterly basis. The results are disclosed in the six monthly compliance report that is submitted to regulatory authorities and is available at: https://www.hindalco.com/Upload/PDF/six-monthly-ec-compliance-report-hirakud-smelter-power-apr25-sep25.pdf</p>
6.3a-g Assessment and Management of Spills and Leakages	Conformance	<p>The Entity has conducted a detailed risk assessment for Spills and Leakages, considering potential Material impacts to human well-being and the environment from the Wastes generated in its activities, including the Leakage of oil. Dispersion modelling has been conducted by an external agency.</p> <p>The Entity has established site-specific Emergency Response Plans that address Spills and Leakages as potential emergency scenarios. Periodic drills are conducted to test response readiness.</p> <p>The Spills and Leakages Management Plan is available in the Integrated Annual Report 2024-25, page 182: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>The Entity discloses Spills and Leakages at a corporate level in the Integrated Annual Report 2024-25, page 182: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p>

CRITERION	RATING	COMMENT
		There have been no significant Spills and Leakages at the Entity in the reporting period.
6.5a-c Waste Management and Reporting	Minor Non-Conformance	<p>The Entity has implemented documented Standard Operating Procedures for managing Hazardous waste. The Entity has conducted a detailed risk assessment of potential Material impacts to human well-being and the environment from the Wastes generated in its activities.</p> <p>The Entity has developed a Waste management plan with a goal to achieve a 'Zero Waste to Landfill' status for its Smelter operations. The Waste management plan documents its approach in handling and diverting Wastes from landfill, including Spent Pot Linings, shot blasting dust, rejected material from the fume treatment plant and other materials for cement plant co-processing. The Entity has received the necessary approvals for its Waste management activities from local authorities and operates in accordance with those approvals. The Entity handles different types of Waste in accordance with its environmental permits. The Entity has received 'Zero Waste to Landfill' certification for the CPP, with a 100% Waste diversion ratio. The Entity has also achieved 100% re-utilisation of fly ash produced.</p> <p>The Entity has made the relevant disclosures on Waste quantities in the Integrated Annual Report 2024-25, pages 175-180: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p> <p>The Entity received a 'show cause' notice from the Odisha State Pollution Control Board (OSPCB) in August 2024 regarding the dumping of fly ash at non-designated places without approval. The Entity responded in August 2024, and the Entity's officials participated in subsequent in-person hearings convened by the OSPCB. The fly ash that was the subject of the allegation has been collected in accordance with Ministry directives. The directives further required site rehabilitation. Rehabilitation at three of the four affected sites is complete, and rehabilitation of the remaining site is in progress following a brief delay due to the rainy season. The regulatory authority accepted the Entity's plea and decided to cancel the 'show cause' notice subject to verification of correction actions implemented. The Entity's communications on this matter were reviewed and found to be satisfactory. The Entity conducted a root cause investigation and found that the contracted transport/trucking agency responsible for transporting the fly ash had tampered with the GPS system installed on the vehicle and dumped the material at non-designated places. Some of the actions taken as immediate corrective measures included changing the contracted transport agency, the installation of tamper proof GPS on the trucks carrying fly ash from the Entity's power plant to designated fly ash ponds, enhanced trip monitoring and management reporting, among other actions.</p>
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Conformance	The Entity has dispatched its legacy Spent Pot Lining (SPL) stocks to a recycling facility and to a Treatment, Storage, and Disposal Facility (TSDF) in the 2024-2025 financial year. The Entity has confirmed appropriate disposal of SPL and other Hazardous Waste by the TSDF operator, and the TSDF was inspected by Entity personal to verify the Waste treatment and disposal practices. The Entity is working on an ongoing basis with related Stakeholders (waste handling agency,

CRITERION	RATING	COMMENT
		<p>technology provider and pollution control board authorities) to optimise the recycling and recovery process.</p> <p>The Entity's Facility has different areas for storing different components of the SPL Waste, including carbon, refractory, silicon carbide and mixed dust (fines).</p>
6.8a-d Dross	Conformance	<p>The Entity has developed and implemented procedures to address Dross disposal. There is an internal Dross cold processing. The Entity is working to expand its in-house Dross processing capacity, and it is working on reducing its Dross generation and increase Aluminium recovery from Dross. The Entity holds the necessary environmental permits from the OSPCB for storage and disposal of Hazardous Waste including Dross. Further information on the Entity's approach to managing Dross can be found in the Integrated Annual Report 2024-25, page 176: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p>
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity has conducted a water risk assessment covering operational sites within its Area of Influence, including the nearby Hirakud Dam. The Entity sources its water from the Hirakud Dam via a water pipeline. The Entity has assessed the water stress level as 'low'. The Plant is operating as a 'Zero Liquid Discharge' Facility with sufficient capacity in its effluent treatment plants, tube settlers and reverse osmosis plants to achieve no discharge.</p> <p>There are water flow meters installed, maintained and calibrated, managed both in-house and by an external agency, to monitor water consumption. The Entity operates an in-house water laboratory to test critical water parameters on every shift such as Total Dissolved Solids (TDS), conductivity, hardness and turbidity. There is external testing from an accredited lab as well as effluent monitoring system connected with the ODSPB in accordance with the environment clearance. The Entity conducts water testing at various locations within the nearby community by an accredited external test laboratory on a quarterly basis. The results are disclosed in the six monthly compliance report that is submitted to regulatory authorities and is available at: https://www.hindalco.com/Upload/PDF/six-monthly-ec-compliance-report-hirakud-smelter-power-apr25-sep25.pdf</p> <p>The Entity generates a daily water management information system report and conducts a periodic water audit within its internal premises and along the water pipeline. The water related KPIs are tracked monthly and discussed in the periodic water task force meeting.</p> <p>The Entity engages with local Stakeholders, including nearby Communities and regulators of the Hirakud Dam, regarding collective water conservation efforts. There are water outlets (tappings) provided from the Entity's water intake line for community usage, free of cost.</p> <p>The Entity has disclosed its water withdrawal and use in the Integrated Annual Report 2024-25, 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 and implemented a water management plan with water conservation initiatives and key performance</p>

CRITERION	RATING	COMMENT
		<p>indicators. The Entity's major water consumption use is within the CPP. The water consumption rate per KWh of power generation shows improvement across recent years and that the Entity is operating below industry/prescribed limits as a result of its water conservation and water efficiency projects.</p> <p>The Entity engages with local Stakeholders, including nearby communities and regulators of the Hirakud Dam for collective water conservation efforts. There are water outlets (tappings) provided from the Entity's water intake line for community use free of charge.</p> <p>The Entity at the corporate level is working to achieve water positivity by 2050 and has undertaken an initial study to establish the necessary baseline.</p> <p>The Entity has disclosed its water management approach in the Integrated Annual Report 2024-25, pages 166-173: 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 using an external agency and established methodology in accordance with the Task Force on Nature Related Financial Disclosure (TNFFD). Tools used during the assessment included ENCORE, WRI Aqueduct, STAR-R and IBAT. The assessment involved in-person consultation with external Stakeholders including the Local Community and regulators. The assessment considered priority criteria such as negative Biodiversity impacts that could be rated as 'high' or 'irreversible'. 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	Not Applicable	<p>This Criterion is not applicable to the Entity, as there are no priority Biodiversity and Ecosystem Services identified. The Entity has undertaken a Biodiversity and Ecosystem Services Impact Assessment using an external agency and establishing methodology in accordance with the Task Force on Nature Related Financial Disclosure (TNFFD). The assessment involved in-person consultation with external Stakeholders including the Local Community and regulators.</p>
8.2a-g Biodiversity Management	Conformance	<p>The Entity has established the Apex Sustainability Committee at the corporate level, chaired by the Managing Director. The Committee reviews the sustainability performance including Biodiversity performance of the Hirakud Smelter along with other group companies.</p> <p>The Entity is working toward a 'No Net Loss' by 2050, following a mitigation hierarchy of 'Avoid-Minimise-Restore-Offset'. The Biodiversity management plan to achieve 'No Net Loss' has been developed by multi-disciplinary team of employees and external experts with sufficient education, experience, training and skills. The Entity's Biodiversity and Ecosystem Services Risk and Impact Assessment Report include a Biodiversity Management Plan with defined activities and timelines.</p>

CRITERION	RATING	COMMENT
		The Biodiversity Management Plan is outlined in the Integrated Annual Report 2024-25, pages 188-193: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as there are no Priority Biodiversity and Ecosystem Services identified. The Entity has undertaken a Biodiversity and Ecosystem Services Impact Assessment using an external agency and establishing methodology in accordance with the Task Force on Nature Related Financial Disclosure (TNFFD). The assessment involved in-person consultation with external Stakeholders including the Local Community and regulators.
8.4 Alien Species	Conformance	The Entity has developed and implemented a site-specific Biodiversity Management Plan that considers Invasive Species. The Entity has identified relevant Alien/Invasive Species during its Biodiversity assessment and has developed an appropriate plan to prevent accidental or deliberate introduction of Alien Species that could have Material adverse impacts on Biodiversity and Ecosystem Services. Examples include the identification of <i>Lantana camara</i> , a species of flowering plant, and the removal of the species and its use to produce biochar. The Biodiversity Management Plan is outlined in the Integrated Annual Report 2024-25, pages 188-193: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
8.5a-b Commitment to “No Go” in World Heritage Properties	Conformance	The Entity has committed to “No Go” in World Heritage Properties. The related disclosure is made in the Integrated Annual Report 2024-25, page 190: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
8.6a-d Protected Areas	Conformance	The Entity's operations are not located within or adjacent to any designated Protected Areas as defined under national or international conservation frameworks. This is confirmed in the Entity's Biodiversity Assessment Report.
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	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 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. However, the Human Rights Due Diligence process did not cover Stakeholder groups such as people with disabilities, security personnel,

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		or apprentices, nor its applicability to national and international regulations and guidelines.
9.2a-e Gender Equity and Women's Empowerment	Conformance	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 listed in the Entity's Integrated Annual Report 2024-25, pages 108-109, and 122-123: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
9.3a-i Indigenous Peoples	Minor Non-Conformance	<p>The Entity has committed to and referenced Local Communities and Indigenous Peoples surrounding its sites in its corporate level Human Rights Policy. It has also established a Policy on Rehabilitation, Resettlement and Protection of Indigenous People, addressing Indigenous people's rights and the Free, Prior and Informed Consent (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 2024-25, 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. Further, there is no documented process for identifying Indigenous Peoples based on their linguistic, social, governance and resource-linked characteristics. The Entity has not demonstrated formal training of responsible employees dealing with Indigenous Peoples regarding FPIC principles and relevant National Laws and International Standards.</p>
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	<p>This Criterion is not applicable to the Entity as there are no New Projects or Major Changes to the Entity. The Entity Human Rights Policy made a written commitment to respect and support individual and collective Human Rights affected by its operations, with reference to local communities and Indigenous Peoples surrounding the units. Additionally, it has established a Policy on Rehabilitation, Resettlement and Protection of Indigenous Peoples, addressing Indigenous People's rights and the FPIC process. https://www.hindalco.com/Upload/PDF/human-right-policy.pdf</p> <p>https://www.hindalco.com/upload/pdf/IPRR-policy.pdf</p>
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	<p>This Criterion is not applicable to the Entity as there are no New Projects or Major Changes to the Entity. The Entity's Corporate Social Responsibility (CSR) team periodically consult and cooperates in good faith with Indigenous Peoples' representatives. The related disclosures have been made in the Integrated Annual Report 2024-25, pages 198-199: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p>

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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 and Sacred Heritage sites in the close vicinity of Entity operations.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity, as there are no Cultural and Sacred Heritage sites in the immediate vicinity of its operations.
9.6a-i Displacement	Not Applicable	<p>The Entity has established a Policy on Rehabilitation, Resettlement and Protection of Indigenous People, 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 project development and life cycle stages.</p> <p>There has been no physical displacement due to the Entity's activities in recent years and not since the Entity joined as an ASI Member.</p>
9.7a-h Affected Populations and Organisations	Conformance	The Entity works closely with Affected Populations and Organisations through the CSR program. The Entity works on its CSR implementation with an NGO partner, guided and supervised by the CSR department of the Hindalco Group. Many of the people living in the nearby villages work for the Entity and are largely dependent on it for their livelihoods. 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.
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</p>
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	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 Rayagada District. The area and transit route are not a CAHRA region.

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9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	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).
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity's Due Diligence processes were included in this ASI Audit, which addresses the requirement.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	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.
9.9 Security practice	Conformance	Security personnel have received Human Rights training, and records are maintained.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	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. The Entity has five registered Trade Unions.
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. A review of hiring practices at the Entity found that regular employees and apprenticeship candidates are above 18 years of age, verified through national identification cards (Aadhar card) and other documentation.
10.3a-c Forced Labour	Minor Non-Conformance	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. However, the Entity has not publicly disclosed an annual Modern Slavery Statement detailing its actions to address modern slavery.
10.4a-c Non-Discrimination	Conformance	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. The Entity, at Group level, has undertaken a gender pay gap assessment, which determined there was a 3.7% Adjusted Pay Gap.

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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. Violence and Harassment training has been provided as part of various Human Resources training modules. The Occupational Health and Safety (OH&S) hazard identification process considers aspects of Violence and Harassment when identifying hazards and developing control measures. As per the Entity's 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 is in accordance with the national Labour laws and the Collective Bargaining Agreement on a monthly basis through banking system.</p> <p>However, there is no written description of employment terms and conditions, such as working hours, leave, termination, or benefits. Further, no living wage assessment was 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>
10.8a-c Working Time	Minor Non-Conformance	<p>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.</p> <p>However, among a randomly selected group of employees, working hours, including Overtime, exceeded the weekly limit of 60 hours.</p>
10.9a-b Informing Workers of Rights	Conformance	The Entity informs Workers of their rights through induction training, periodic refresher training, displays and employee 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 Entity has conducted a quantitative risk assessment, identified potential safety hazards and

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		<p>exposure levels, and implemented mitigation measures. The risk assessment was conducted in consultation with Workers and is available in Odia and English. There is an Occupational Exposure Level (OEL) Risk Management Committee, which operates separately from the Smelter and the CPP as a good practice. Safety training is provided to all employees, including contractors.</p> <p>The Entity provides female nursing staff during the night shift, given that females work at night. There are sufficient doctors and nursing staff deployed within the Smelter and CPP plants and at the medical centre in the close vicinity of the plants. There are ambulances equipped for critical care.</p>
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	<p>The Entity conducts monthly safety review meetings at the unit and corporate levels and records all details on leading and lagging indicators. The Entity also conducts a peer benchmarking to record and analyse the lost time injury rate and total recordable injury rate across its peers. The related disclosures have been made in the Integrated Annual Report 2024-25, pages 92-97: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf</p>
11.2 Employee engagement on Health and Safety	Conformance	<p>The Entity actively engage with employees on matters related to Occupational Health & Safety. Workers are comfortable and able to raise OH&S issues, including mental stress, through the Entity's Grievance Mechanism in a confidential manner. The Entity provides employees with medical assistance to discuss psychological/mental health issues confidentially with a qualified counsellor.</p> <p>The Entity has established a Health and Safety Committee comprised of representatives of management and Workers from different work areas, which meets monthly to discuss safety-related matters. The invitations to the joint the Health and Safety Committee are communicated in advance to employees and related members to ensure equal opportunities.</p>

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	6 March 2026	Initial Certification Audit – Provisional Certification