

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

HINDALCO INDUSTRIES LTD (HIRAKUD FRP)

CERTIFICATE NUMBER
245

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

CERTIFICATION LEVEL
**FULL
CERTIFICATION**

ASI ACCREDITED
AUDITING FIRM
CETIZION VERIFICA

DATE OF ISSUE
22 DECEMBER 2025

DATE OF EXPIRY
21 DECEMBER 2028

CERTIFIED SINCE
22 DECEMBER 2022

AUTHORISED BY

A stylized, handwritten signature in black ink, appearing to be 'J. Stewardship'.

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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

Manufacturing and supply of
Unalloyed and Alloyed Aluminium
flat rolled products (plate coils &
sheets) at Hindalco Industries Ltd
(Hirakud FRP) (India).

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	HINDALCO INDUSTRIES LTD (HIRAKUD FRP)
ENTITY NAME	Hindalco Industries Ltd (Hirakud FRP)
CERTIFICATION SCOPE	Manufacturing and supply of Unalloyed and Alloyed Aluminium flat rolled products (plate coils & sheets) at Hindalco Industries Ltd (Hirakud FRP) (India).
SUPPLY CHAIN ACTIVITIES	- Aluminium Re-melting/Refining - Casthouses - Material Conversion
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	- Initial Certification Audit (8 – 13 September 2022) - Surveillance Audit (22 – 25 July 2024) - Re-Certification Audit and Scope Change (18 – 21 February 2026)
AUDIT FIRM	CETIZION VERIFICA
AUDIT DATE	8 – 13 September 2022 (Initial Certification Audit) 22 – 25 July 2024 (Surveillance Audit) 18 – 21 February 2026 (Re-Certification Audit and Scope Change)
AUDIT REPORT SUBMISSION	12 December 2021 (Initial Certification Audit) 11 March 2025 (Surveillance Audit) 15 July 2026 (Re-Certification Audit and Scope Change)
AUDIT SCOPE	<u>Initial Certification Audit (8 – 13 September 2022)</u> The Audit Scope covers the manufacturing and supply of Unalloyed and Alloyed Aluminium flat rolled products (plate coils & sheets) at Hindalco Industries Ltd (Hirakud FRP). Supply chain activities included in the audit scope: - Material Conversion (Production and Transformation) All relevant criteria in the ASI Performance Standard are included in the Audit Scope. <u>Surveillance Audit (22 – 25 July 2024)</u> The Audit Scope covers the manufacturing and supply of Unalloyed and Alloyed Aluminium flat rolled products (plate coils & sheets) at Hindalco Industries Ltd (Hirakud FRP). Supply chain activities included in the audit scope: - Material Conversion (Production and Transformation) All relevant criteria in the ASI Performance Standard are included in the Audit Scope. <u>Re-Certification Audit and Scope Change (18 – 21 February 2026)</u>

The Audit Scope covers the manufacturing and supply of Unalloyed and Alloyed Aluminium flat rolled products (plate coils & sheets) at Hindalco Industries Ltd (Hirakud FRP).

Supply chain activities included in the audit scope:

- Aluminium Re-melting/Refining
- Casthouses
- Material Conversion (Production and Transformation)

All relevant criteria in the ASI Performance Standard are included in the Audit Scope.

AUDIT OUTCOME

- Certification

AUDIT METHODOLOGY
DECLARATION

The Auditors confirm that:

- ☒ The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.
- ☒ The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.
- ☒ The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.
- ☒ The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.

CERTIFICATION PERIOD

22 December 2025 – 21 December 2028

NEXT AUDIT TYPE

Surveillance Audit

NEXT AUDIT DATE

17 February 2027

CERTIFICATE NUMBER

245



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 Limited – Hirakud Flat Rolled Product (FRP) (the ‘Entity’) is a unit of Hindalco Industries Limited Group, the metals flagship company of the Aditya Birla Group. It is located in Hirakud, Sambalpur, Odisha, India, which is well connected by road, rail and air. The Entity employs 1,353 people, of whom 19 are women.

The Entity produces flat-rolled products (Hot Roll and Cold Roll Coil) for various applications, including industrial, foil stock, marine, and others, and supplies them to domestic and international markets.

The Entity has an annual production capacity of 335,000 tonnes. It has recently commissioned a cast house (DC-5) to further improve its production capacity to 585,000 tonnes, which is currently in the ramp-up phase.

The primary Aluminium (Rolling Ingot) is sourced from Hindalco Hirakud Smelter, with small quantities sourced from other ASI-certified facilities. The Entity’s power and water are supplied by Hirakud Smelter & Power under the available concession agreement.

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	High	MEDIUM
PERFORMANCE	Medium	Medium	Medium	MEDIUM
OVERALL	MEDIUM			

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Minor Non-Conformance	The Entity accesses various compliance tools to identify, map and track its Compliance with Applicable Law. It has implemented a written Compliance Management Procedure, including periodic monitoring through internal and external audits. Legal compliance is mapped and monitored. The Entity, however, does not have a valid waste permit due to the additional waste type and quantity generated by the newly added cashouse, as well as non-conformance with the 33% Green belt requirements of the environmental permits. In both matters, the entity has demonstrated work in progress, and completion will be checked during the next surveillance audit.
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 In addition, the Entity has established a 'business value committee' which is responsible and accountable for Anti-Corruption.
1.3a-e Code of Conduct	Conformance	The Entity has implemented the Group-wide 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 on the requirements and expectations. The Code 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	As part of Hindalco Group, the Entity 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. At the Entity level, it has designated senior management at the corporate level to approve the ESG Policies. The necessary communication and resources are provided to implement the policies. It communicates the ESG Policies to internal and external stakeholders through various means, such as the notice board and periodic training. 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 Mahan 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.

CRITERION	RATING	COMMENT
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, with validity through November 2026. Roles and responsibilities are defined, and the environment team reports to the Unit Head.
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has implemented social policies and established guidelines for day-to-day operations as part of its Social Management System. The Entity has developed its Social Management System in accordance with national and international laws, as reflected in 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: https://www.hindalco.com/Upload/PDF/responsible-supply-chain-Policy.pdf The Supplier Code of Conduct is available at: https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf The Sanctions Policy is available at: https://www.hindalco.com/Upload/PDF/sanctions-Policy-2023.pdf The purchase requisition to purchase order is managed through a digital (ERP) workflow. The Entity has provided training on the Supplier Code of Conduct to buyer team members and has commenced monitoring its supply chain to assess compliance with responsible sourcing policies.
2.5a-g Environmental and Social Impact Assessments	Conformance	The Entity has undertaken an Environmental Impact Assessment for adding a Casthouse to increase the existing production capacity through an external accredited agency, which was subsequently discussed and accepted by the local environmental authorities and resulted in the award of Environment Clearances (EC).
2.6a-h Human Rights Impact Assessment	Conformance	The Entity Environmental Impact Assessment conducted covers certain social aspects of Human Rights Impact arising from New Projects or Major Changes to existing Facilities. In addition, Entity has conducted a Social Baseline and Needs Assessment Study, conducted by an external agency in March 2023. The study covers the baseline as well as potential impacts, and provides recommendations on community Human Rights topics such as health, water and sanitation, environment & pollution, employment, etc. The Entity has considered its CSR program planning and financial resource allocation. There are certain overlapping issues which are covered in Environmental Impact Assessment as part of the public hearing process held on 09.03.2022 at the district auditorium, near the circuit house, Sambalpur, by the Odisha Pollution Control Board. The major issues raised during the public hearing were employment, environmental pollution, education & sports, health care facilities, and CSR activities. The Entity has earmarked financial provisions for implementing the points raised during the public hearing, in accordance with statutory norms.

CRITERION	RATING	COMMENT
2.7a-f Emergency Response Plan	Minor Non-Conformance	The Entity has implemented an Onsite Emergency Plan with a command structure outlining the responsibilities for communication and coordination with public authorities. The Entity conducts emergency drills twice a year and maintains records. However, the Entity's Emergency Response Plan does not sufficiently address potential emergency situations and affects the Entity's capacity to respond, e.g., an explosion in the Chips Handling Plant, an obstruction to emergency vehicle movement due to material scrap storage, and scenarios arising from cast house activities. There is no formal, structured awareness program on hazards and mitigation amongst the community living in the vicinity.
2.8a-d Suspended Operations	Conformance	The Entity has implemented the Group-wide Enterprise Risk Management (ERM) Policy, supported by a procedure that requires risk assessment and management using a mitigation hierarchy. The Entity has a site-specific Business Continuity Plan that includes details such as identifying risks, MAO (maximum allowable outage), RTO (Recovery Time Objective), MBCO (minimum business continuity objectives), and recovery level. The Environment-related business disruption scenario has been considered in the adjacent Hindalco Smelter and Power operations.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has developed an internal Due Diligence process, in accordance with the internal Environmental, Social, and Impact Assessment (ESIA) protocol, including mergers and acquisitions. No mergers and acquisitions have occurred within the last three years.
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	As part of the Hindalco Group, the Entity is included in the Group's Integrated Annual Report. The Report includes the Entity's ESG performance and details on the recent and upcoming sustainability 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:

CRITERION	RATING	COMMENT
		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 available in the Supplier Code of Conduct for suppliers to raise complaints and grievances (available in other languages, including Oriya). The Entity has an ERP portal, "Sangat," to collect and report external grievances; over the past 12 months, it has not received any grievances. There are "request letters" from external stakeholders that are considered on a merit basis to support the Entity beyond compliance and obligations. 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 evaluated its Life Cycle impacts and conducted a Life Cycle Assessment (LCA) in 2022 using the Cradle-to-Gate methodology in accordance with ISO 14040/44. The Entity is planning to update its LCA in the coming months to capture the latest activity data.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	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
4.2 Product Design	Conformance	The Entity has established a documented procedure covering product design for both existing and new products. Sustainability attributes are part of design guidelines, such as process/product improvements or limiting the use of paper and wooden pallets for packaging. There is regular R&D on foil stock, with the ability to roll to 5.5 micron from 6.5 micron, to reduce import dependency.
4.3a-b Aluminium Process Scrap	Conformance	There are SOPs detailing scrap and production planning. The Aluminium alloy scrap material, grade-wise, is put in stickers and further checked using a portable XRF meter. The daily scrap report is prepared, indicating Month Till Date (MTD) and Yesterday Till Date (YTD) as per the predefined scrap code. 100% process scrap is remelted and reused. In case of chip scrap, it is sent to two outside agencies within Sambhalpur, which remelt it in an induction furnace and return it as ingots. The Entity has commissioned a cast house to streamline and reduce cycle time for the remelt process, thereby enabling the reuse of Process Scrap.
4.4a-c Collection and Recycling of Products at	Conformance	There is a corporate-level strategy to increase the collection and recycling rates. The relevant part of the recycling strategy (including

CRITERION	RATING	COMMENT
End of Life – Material Conversion and other Manufacturing		targets) is implemented at the Entity level (e.g., 100% Process Scrap is collected and recycled).
4.4d Collection and Recycling of Products at End of Life	Conformance	The Hindalco Group has established a recycling plant with a 100 kilotonne per annum capacity and works with external Stakeholders to collect and supply Used Beverage Cans (UBC) to the recycling plant. At Entity level, it engages with the local recycling ecosystem to increase recycling rates.

5. GREENHOUSE GAS EMISSIONS

5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-Conformance	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 However, there is no independent assurance of the Entity's Scope 3 GHG Emissions.
5.2a Aluminium Smelter GHG Emissions Intensity – Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2b Aluminium Smelter GHG Emissions Intensity – In production up to and including 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3a GHG Emissions Reduction Plans	Conformance	The Entity has 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.
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Minor Non-Conformance	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.
5.4 GHG Emissions Management	Minor Non-Conformance	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

CRITERION	RATING	COMMENT
6.1a-f Emissions to Air	Conformance	The Entity has established an SOP for emission monitoring in accordance with the conditions of the environmental permits. An Emission Monitoring System (CEMS) has been installed on the stacks, and monthly pollutant emissions are calculated from the monitoring results. 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
6.2a-g Discharges to Water	Conformance	The Entity has a sewage treatment plant and an effluent treatment plant operating as a Zero Liquid Discharge plant. The treated wastewater is monitored monthly as per requirements. All parameters are within permissible limits, as confirmed during the review and random test results. 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
6.3a-g Assessment and Management of Spills and Leakages	Conformance	The Entity has conducted a risk assessment for potential Spills and Leakages based on its activities. Mitigation measures are defined and implemented. 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 has implemented a system to disclose Spills and Leakages immediately to internal and/or external Stakeholders, with relevant information such as location, area owner, photographs, and descriptions of the spillage, in accordance with related procedural and statutory guidelines. The system has a follow-up and tracking mechanism. There have been no significant Spills or Leakages within the past year. 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
6.5a-c Waste Management and Reporting	Conformance	The Entity has established a procedure focused on Waste Management and minimisation at source, in accordance with the Waste Mitigation Hierarchy, and it has a valid waste authorisation. The Entity has obtained a third-party Zero Waste to Landfill certificate. A third-party Hazardous Waste audit was conducted in November 2025, as required by the Odisha State, and no adverse findings were reported in the Hazardous Waste Audit Report. The Entity's Waste data and mitigation strategy are disclosed on pages 174-180 of the Integrated Annual Report. 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)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Conformance	The Entity has established procedures for safely handling Dross. As the casthouse operation ramps up, Dross generation quantities are

CRITERION	RATING	COMMENT
		currently minimal. The Entity is working with the Hirakud Smelter in the close vicinity for further handling and processing of Dross.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	The Entity implements water stewardship programs that cover the analysis of water withdrawal and use by source and type, which is identified and mapped. It has conducted a Water Risk Assessment and has formed a Water Task Force comprising a cross-functional team of employees. The specific water consumption is calculated monthly and has met the set targets. The additional water requirements for the cashouse can be accommodated within the water storage and water withdrawal limits. 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
7.2a-e Water Management	Conformance	The Entity has taken necessary measures for water management. The Entity, as part of the corporate ambition, is working towards water positivity by 2050. It conducts daily monitoring and periodic water audits within its premises. The Water-related Key Performance Indicators (KPIs) are analysed and discussed monthly in the "Water Task Force". 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
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	The Entity has conducted a Biodiversity assessment. There is no national park or sanctuary within a 10 kilometre radius of the study area. The Hirakud Dam, a large reservoir, is located near the plant. The Entity completed an updated and detailed Biodiversity Assessment in January 2024 that included invasive species, and details baseline flora and fauna biodiversity in a 'core' zone and 'buffer' zone. 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
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity, as no priority Biodiversity and Ecosystem Services have been identified. The Entity has undertaken a Biodiversity and Ecosystem Services Impact Assessment using an external agency and an established 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.
8.2a-g Biodiversity Management	Conformance	The Entity has developed a site-specific Biodiversity Management Plan, which is periodically reviewed for progress. At the corporate level, the Sustainability Committee, chaired by the Managing Director, reviews the Entity's Biodiversity performance. The Entity is working toward a 'No Net Loss' by 2050, following a mitigation hierarchy. It has developed a number of initiatives to improve Biodiversity across its site. The Biodiversity Management Plan is available in the Integrated

CRITERION	RATING	COMMENT
		Annual Report, pages 188-193: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf More information is available in the TNFD Report: https://www.hindalco.com/Upload/PDF/hindalco-TNFD-2024-report.pdf
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as no priority Biodiversity and Ecosystem Services have been identified. 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). 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.
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	Conformance	The Entity has developed a procedure for conducting Human Rights Due Diligence. A Human Rights specialist is available on site, providing systematic training. The Entity has developed an annual Human Rights Management Plan. 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. 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

CRITERION	RATING	COMMENT
9.2a-e Gender Equity and Women's Empowerment	Conformance	The Entity advances women's rights through hiring preference, training and career development. Female employees may also start working on the night shift with the Government authority's permission and associated activities, including escorting them on night travel. Female security guards are available on-site. The country-specific frameworks, such as Prevention of Sexual Harassment (POSH), are implemented through awareness, training, grievance reporting, management review and reporting to authorities. The Entity is working on the program "ReWire" (Reflect-Emphasize-Witness-Include-Respond - Evolve), focusing on gender-based mindset and behavioural assessment, and a four-phase approach: the 1st 3 phases completed with the participation of top leadership, with 140 participants from all downstream units. An Action Plan on the Rewire Playbook was developed and will be communicated in the coming months. The effectiveness of the gender equity actions is detailed in the Integrated Annual Report, pages 108-109, 122-123: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
9.3a-i Indigenous Peoples	Minor Non-Conformance	The Entity's Local Communities comprise 15 villages, of which four are 'core' communities, whose land was purchased for plant construction or for the establishment of the periphery villages. The Entity has established various Corporate Social Responsibility (CSR) programs and financial provisions and assigned responsible employees who work closely with the Local Community. The Entity has implemented the Hindalco Human Rights Policy, which addresses its commitment 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 Free, Prior and Informed Consent (FPIC) process: https://www.hindalco.com/Upload/PDF/IPRR-policy.pdf 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 The Entity does not have a 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.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Minor Non-Conformance	The Entity has undergone a Major Change to its production capacity by upgrading its casthouse. The statutory requirements, such as public hearings and environmental impact assessments, have been conducted with the participation of the local community and the responsible district administration authorities. The Entity's Corporate Social Responsibility (CSR) team periodically consult and cooperates in good faith with Indigenous Peoples' representatives as found during the audit team's community consultation process. However, there is no satisfactory evidence that FPIC principles were followed during the recent casthouse expansion project.

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	The Entity's Corporate Social Responsibility (CSR) team periodically consult and cooperates in good faith with Indigenous Peoples' representatives, as also found during audit team community consultation. 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
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	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 There has been no physical displacement during the recent expansion project. The Entity has a Group-wide management standard, 'Project Development and Life Cycle Management', detailing sustainability considerations throughout project development and life cycle stages.
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, under the guidance and supervision of the Hindalco Group's CSR department. Many people living in 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 were held with affected/beneficiary individuals and families. 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	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 Hindalco's expectations for CAHRAs and requirements related to the 'know your customer' initial Due Diligence process. In case of any negative outcome, enhanced Due Diligence is undertaken. The Responsible Supply Chain Policy is available at: https://www.hindalco.com/Upload/PDF/responsible-supply-chain-Policy.pdf

CRITERION	RATING	COMMENT
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 primary Aluminium from Hindalco Group Smelters and other ASI-Certified companies. The area and transit route are not a CAHRA region.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	This Criterion is not applicable to the Entity. The Entity, however, has implemented a Risk Management Strategy in accordance with the OECD Due Diligence Guidance of Minerals from Conflict-Affected and High-Risk Areas. No CAHRA risks have been identified
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 fulfils the Criterion 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, it is sourced from Hindalco Group value chain (smelter-refinery-mining) and a small quantity from other ASI-Certified Smelters. There is no import or sourcing of raw material from a CAHRA region.
9.9 Security practice	Conformance	The Entity undertakes necessary measures, including a Human Rights Risk Assessment covering security practices/services, and the monthly monitoring and verification of Human Rights compliance documentation. The security personnel are trained in Human Rights, and female security Workers are available on site.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	The Entity has included the rights to Freedom of Association and Collective Bargaining as part of the Human Rights Policy. There is a recognised Union, 'Hindalco Hirakud FRP Works Employees Union', whose members were elected through a secret ballot in the presence of a Government Labour officer. The Long-Term Settlement (LTS) of September 2024 remains valid.
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable as Indian law does not restrict the right to Freedom of Association and Collective Bargaining.
10.2a-c Child Labour	Conformance	The Entity prohibits the use of Child Labour, as per the Corporate-level Human Rights Policy. The Entity does not allow anyone less than 18 years of age to enter the plant premises. The Entity neither uses nor supports the use of Child Labour in Hazardous processes and complies with related National and International law.
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.

CRITERION	RATING	COMMENT
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.
10.5 Communication and engagement	Conformance	The Entity has developed an Engagement and Communication Calendar 2025-26 across the following categories: Employee Essentials, Holistic Wellness, Capacity Building, Inclusion, Listening and Action Planning, Engagement and People Connect, and Onboarding. There are special activities, e.g., summer preparedness covering all employees and Workers, including contractors. The Entity conducts an annual "Vibes" survey, and the engagement score has increased compared to previous years.
10.6a-g Violence and Harassment	Conformance	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. The Human Rights Policy is available at: https://www.hindalco.com/Upload/PDF/human-right-Policy.pdf The Code of Conduct is available at: https://www.hindalco.com/Upload/PDF/hindalco-code-conduct.pdf
10.7a-c Remuneration	Conformance	The Entity's remuneration is in accordance with the national Labour Laws and the in-force Collective Bargaining Agreement; remuneration is paid on a monthly basis through the banking system.
10.8a-c Working Time	Conformance	The Entity has started properly maintaining leave records since the last ASI Audit. Attendance is recorded biometrically. There's a shift timing for production-based workers: 60 minutes break for all shift employees, 48 hours per week for shift employees, and 44 hours for office staff. There are 12 public and national holidays, 12 sick leaves, 8 casual leaves, and privileged leave as per rules. As the plant runs 24x7, employees working on a public holiday, as per the shift roster, are entitled to a premium payment in accordance with legal norms. If an employee works on a weekly rest day, they are entitled to compensatory leave, which can be availed. Working hours are below 60 hours/week. The Entity's working hours are in accordance with the national Labour laws and the in-force Collective Bargaining Agreement.
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. There is a Workers' Committee comprising management and Workers' representatives that meets periodically to discuss Workers' rights and welfare issues; meeting minutes are recorded.

11. OCCUPATIONAL HEALTH AND SAFETY

CRITERION	RATING	COMMENT
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 Safety Department is led by a senior management person and supported by a qualified safety officer, with a further safety structure aligned with verticals (hot line, cold line, finishing line, and central maintenance), each assigned to a safety leader. The Entity conducts focused health campaigns, e.g., heat stress management: mapping heat, enhanced ventilation, more hydrating foods, etc. There are physiological stress assessments using structured questions, sent to all employees (permanent) and provide a facility to consult a counsellor/psychiatrist. The Entity has also conducted a Quantitative Exposure Assessment (QNEA) with an external agency to identify and evaluate chemical, noise, personnel vibration, and heat-stress exposures, and has implemented appropriate corrective measures.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	The Entity conducts a 3-tier safety performance review, i.e. unit level, Business head and MD level and records all details on leading and lagging indicators. The Entity also conducts peer benchmarking to record and analyse lost-time injury and total recordable injury rates across its peers, mainly group companies. 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
11.2 Employee engagement on Health and Safety	Conformance	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 has established a statutory Health and Safety Committee, comprising representatives of management and Workers from different work areas, and a Trade Union, which meet periodically to discuss safety-related matters.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	22 December 2022	Initial Certification Audit – Full Certification
1	31 March 2025	Surveillance Audit
2	12 August 2026	Re-Certification & Scope Change (to include Aluminium Re-melting/Refining, Casthouses supply chain activities)