ASI CERTIFICATION **PERFORMANCE STANDARD**

PRESENTED TO

Hindalco Industries Ltd, Belagavi Works

CERTIFICATE NUMBER
254

ASI STANDARD
PERFORMANCE STANDARD (V3.1 2023)

CERTIFICATION LEVEL
FULL CERTIFICATION

ASI ACCREDITED AUDITING FIRM
CETIZION VERIFICA

DATE OF ISSUE
6 AUGUST 2026

DATE OF EXPIRY
5 AUGUST 2029

CERTIFIED SINCE
6 FEBRUARY 2023

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 Alumina Hydrate, Calcined Alumina, Special Alumina Hydrate and Special Calcined Alumina from the Belagavi Works facility, India.

AUDIT REPORT **PERFORMANCE STANDARD**

OVERVIEW

MEMBER NAME	Hindalco Industries Ltd, Belagavi Works
ENTITY NAME	Hindalco Industries Ltd, Belagavi Works
CERTIFICATION SCOPE	Manufacture and dispatch of Alumina Hydrate, Calcined Alumina, Special Alumina Hydrate and Special Calcined Alumina from the Belagavi Works facility, India.
SUPPLY CHAIN ACTIVITIES	• Alumina Refining
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	• Initial Certification Audit (1 – 8 December 2022) • Surveillance Audit (22 – 24 January 2025) • Re-Certification Audit and Scope Change (6 – 9 April 2026)
AUDIT FIRM	CETIZION Verifica
AUDIT DATE	• 1 – 8 December 2022 (Initial Certification Audit) • 22 – 24 January 2025 (Surveillance Audit) • 6 – 9 April 2026 (Re-Certification Audit and Scope Change)
AUDIT REPORT SUBMISSION	• 10 January 2023 (Initial Certification Audit) • 25 March 2025 (Surveillance Audit) • 5 September 2026 (Re-Certification Audit and Scope Change)
AUDIT SCOPE	<u>Initial Certification Audit (1 – 8 December 2022)</u> The Audit Scope included the manufacture and dispatch of Alumina Hydrate, Calcined Alumina, Special Alumina Hydrate and special Calcined Alumina from the Belagavi Works Alumina Refining facility, India. Supply chain activities included in the audit scope: • Alumina Refining All relevant criteria in the ASI Performance Standard were included in the Audit Scope. <u>Surveillance Audit (22 – 24 January 2025)</u> The Audit Scope included the manufacture and dispatch of Alumina Hydrate, Calcined Alumina, Special Alumina Hydrate and special Calcined Alumina from the Belagavi Works Alumina Refining facility, India. Supply chain activities included in the audit scope: • Alumina Refining All relevant criteria in the ASI Performance Standard were included in the Audit Scope. <u>Re-Certification Audit and Scope Change (6 – 9 April 2026)</u>

	The Audit Scope included the manufacture and dispatch of Alumina Hydrate, Calcined Alumina, Special Alumina Hydrate and special Calcined Alumina from the Belagavi Works Alumina Refining facility, India. Supply chain activities included in the audit scope: • Alumina Refining All relevant criteria in the ASI Performance Standard were 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	6 August 2026 – 5 August 2029
NEXT AUDIT TYPE	5 August 2027
NEXT AUDIT DATE	Surveillance Audit
CERTIFICATE NUMBER	254
	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

The Hindalco Industries Limited, Belagavi Works (the 'Entity'), is an Alumina refinery with a current 360,000 tonne per annum production capacity and is engaged in the manufacture of Alumina Hydrate, Calcined Alumina, Special Alumina Hydrate, Special Calcined Alumina, produced in accordance with customer requirements. The refining process is based on the Bayer process and includes Bauxite grinding, digestion, mud circuit, filtration, precipitation and calcination. The Entity is located in the outer regions of Belagavi city, on an area of approximately 460 hectares (ha) with approximately 45 percent of open space. The Entity has an on-site 21 megawatt (MW) captive wind farm as well as purchases renewable energy from a third party to meet maximum of its electricity needs out of Renewable Energy. The Entity has recently implemented intelligent IoT-based plant management systems to control many manufacturing processes.

The red mud generated at the Entity is dispatched to an external vendor for the use in cement production. Over recent years, dispatch quantities were greater than those generated to reduce legacy volumes. The Entity is well connected to airport, road and railway stations within city of Belagavi.

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

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity uses a corporate tool to identify legal requirements which are broad and general in nature, and conduct the monthly legal compliance monitoring at the unit level. Periodic monitoring is undertaken as per Environment Clearances (EC). Red mud compliance requirements with the Central Pollution Control Board (CPCB) guidelines have been completed. Refer to: https://cpcb.nic.in/uploads/hwmd/Guidelines_HW_6.pdf The Entity's compliance management tool has been updated to include all applicable legal obligations.
1.2 Anti-Corruption	Conformance	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. Anti-corruption measures are managed under the Entity's enterprise risk assessment and necessary actions have been taken to mitigate the potential risks. The Policy is available at: https://www.hindalco.com/Upload/PDF/aml-abac-Policy-2023.pdf
1.3a-e Code of Conduct	Conformance	The Entity provides Code of Conduct training to all employees and periodic training is provided via 'Poornita' (internal ERP). The Entity has also provided a unit level ERP called 'Simplify' - an integrated and interactive learning and development tool, that also includes the Code of Conduct. The Entity communicates the Code and provides relevant training to its employees about its requirements and expectations, and is available at: https://www.hindalco.com/Upload/PDF/hindalco-code-conduct.pdf
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity has established various Policies, covering environmental, social and governance (ESG) issues. The Entity provides internal training to support implementation of the Policies. Policies addressing ESG issues are communicated to internal Stakeholders through display boards and trainings, and external Stakeholders through printed material used during corporate social responsibility (CSR) community projects. Relevant ESG Policies are available at: https://www.hindalco.com/investors/corporate-governance#Policies
2.2a-c Leadership	Conformance	An Entity level Management Representative has been identified as having overall responsibility and authority for ensuring conformance with the requirements of the ASI Performance Standard.
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity is certified to ISO 14001 with the certificate available at: https://www.hindalco.com/Upload/PDF/ISO-belagavi.pdf

CRITERION	RATING	COMMENT
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has developed detailed social Policies and guidelines for 'day to day' operations. The parent company, Hindalco has a 'Great Place to Work' certification in recognition of good Human Resources (HR) practices along with other Environmental, Social and Governance (ESG) practices which are available at: https://www.hindalco.com/about-us/awards-accreditations The Entity holds a valid ISO 45001 certification its Occupational Health and Safety Management System, which is available at: https://www.hindalco.com/Upload/PDF/ISO-belagavi.pdf
2.4a-e Responsible Sourcing	Conformance	The Entity purchases Bauxite from both domestic and external suppliers. The Entity has a practice to hold periodic meetings with contractors and other suppliers, attended by domestic suppliers of Bauxite and caustic soda and transportation companies. The vendor meetings include sessions on responsible sourcing practices and supplier codes of conduct, using structured information on the Supplier Code of Conduct and Grievance Mechanisms. All the Entity's major suppliers are third-party audited for ESG and sustainability aspects. The Responsible Supply Chain 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
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity, as there are currently no New Projects or Major Changes.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity, as there are currently no New Projects or Major Changes.
2.7a-f Emergency Response Plan	Conformance	The Entity has a detailed on-site Emergency Plan developed and implemented to address important information including the command structure. The emergency scenarios are identified with mitigation measures. The Entity has submitted an emergency response plan to the Department of Factories, Boilers, Industrial Safety & Health. Additional scenarios including collapse of precipitation tanks, fire in natural gas kits and suitable preventive measures are detailed and gas leakage detectors are provided. Additional changes are made in emergency command structure as required. The emergency response plan is available to Stakeholders and interested parties upon request. Mock drills are periodically conducted and recorded. These are conducted with involvement of local fire brigade, State Disaster Response Form (SDRF), and Government authorities from fire and labour. The emergency preparedness for breach of the red mud storage area has been developed. There is practice to dispatch red mud for alternative industrial application to avoid over-accumulation.

CRITERION	RATING	COMMENT
2.8a-d Suspended Operations	Conformance	The Entity adheres to the Group-wide policy of Enterprise Risk Management supported by a procedure and following the 4T (Terminate-Treat-Transfer-Tolerate) mitigation hierarchy and '6x6' matrix to evaluate likelihood, impact and overall risk score. Risk categories include Strategic, Operational, ESG and Projects. The Entity is using its ERP tool to identify and monitor risks ('heat map') which are reviewed and updated monthly. The Entity has developed a Business Continuity plan identifying potential business disruption scenario with mitigation measures and recovery targets.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has developed an internal process for Due Diligence as per the internal Environmental and Social Impact Assessment protocol, which includes mergers and acquisitions. There has been no merger or acquisition activity during the past three years.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has developed an internal process to review environmental, social and governance issues in the planning process for closure, decommissioning and divestment. There has been no closure, decommissioning and divestment activity during the past three years.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	As part of the Hindalco Group, the Entity has developed an Integrated Annual Report. It includes the Entity's ESG performance and details on the recent and upcoming renewable energy projects. Details on the sustainability Materiality assessment and governance approach are included on pages 54-61. The Integrated Annual Report is available at: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
3.2 Non-compliance and Liabilities	Conformance	There are no Material fines, judgments, penalties, or non-monetary sanctions for failure to comply with Applicable Law during the reporting period. Further information is available in the Integrated Annual Report 2024-25, 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 in Indian currency. 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
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Minor Non-Conformance	The Entity's grievance procedure is covered under the Trade Union Collective Bargaining Agreement (CBA). The Entity is working to roll out a customised Entity-level digital App ('AWAAZ') to capture grievances. Requests from external Stakeholders are also captured, such as requesting the JCB machine for village cleaning and providing sporting equipment.

CRITERION	RATING	COMMENT
		Interviews with external Stakeholders (regulatory and local community) during the Audit confirmed there were no grievances raised and/or pending at the Entity level. 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 life cycle impacts and undertaken a Life Cycle Assessment (LCA) study using a 'cradle-to-gate' methodology as per ISO 14040 and ISO 14044.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity has evaluated the life cycle impacts and carried out a Life Cycle Assessment (LCA) study using a cradle-to-gate methodology as per ISO 14040 and ISO 14044. 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	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
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	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-Conformance	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 Entity-level GHG emission (Scopes 1 and 2) intensity has been reduced by 10.2% between FY 2025 and FY 2026. The Entity has consumed more renewable power from its captive wind farm as well as from third-party renewable providers. Total renewable electricity consumed was approximately 97 percent of total usage of which 78 percent was from the captive wind farm. The Entity is further working to install a biomass boiler to generate 'green' steam. The Entity's independent assurance statement for energy related disclosures and GHG Emissions data, covering Scope 1 and 2

CRITERION	RATING	COMMENT
		emissions, is also available in the Integrated Annual Report, pages 754-762. There has been however 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 conducted a baseline study and set GHG emissions reduction targets to FY 2027 from a FY 2024 baseline. The Entity is working on necessary actions required including higher consumption of renewable energy, installation of a biomass boiler to generate 'green' steam, E-Boiler, captive solar plant and energy efficiency projects.
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Minor Non-Conformance	The Entity has set GHG reduction targets to FY 2027 with intermediate/YoY targets from a FY 2024 baseline. The Entity is working on necessary actions required including higher consumption of renewable energy, installation of a biomass boiler to generate 'green' steam, E-Boiler, captive solar plant and energy efficiency projects. The Entity has, at a Group level, disclosed 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 The Entity has not however disclosed its intermediate GHG emissions reduction targets for Scope 1, 2 and 3.
5.4 GHG Emissions Management	Conformance	The Entity has implemented an Energy Management System based on ISO 50001 and GHG emission reduction performance (Scopes 1 and 2) confirms the effectiveness of the GHG Emission Management System at an Entity-level.
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	The Entity holds a valid environmental permit (a 'Consent to Operate' (CTO)), issued by the Karnataka Pollution Control Board as per the *Air (Prevention and Control of Pollution) Act 1981.* The Entity undertakes periodic air emission monitoring as per its CTO. There is continuous stack monitoring of chimneys of the Calciner Kiln and real time data transfer to the State Pollution Control Board and Central Pollution Control Board server. The Entity has developed and implemented plans to minimise exposure to and impacts from Emissions to Air. 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

CRITERION	RATING	COMMENT
6.2a-g Discharges to Water	Conformance	Water quality parameters are periodically tested by an external accredited laboratory. The Entity is currently implementing water recycling/reuse of all treated water from both domestic and industrial sources is used for gardening/green belt development as per consent/permit conditions. There is continuous monitoring of the Effluent Treatment Plant (ETP) outlet points. The Entity has a practice to assess ground water quality in nearby communities downstream of the red mud area, to confirm no leakage of wastewater and ground water contamination, and test results were checked and found within permissible limits. 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 implemented a corporate level procedure to assess major risk areas of operations where Spills and Leakage may contaminate air, water and/or soil. The Entity has developed and implemented a management plan and associated practices to contain and prevent spillages.
6.4a-b Public Disclosure of Spills and Leakages	Conformance	The Entity has implemented a manual reporting system to report Spills of any nature or location, which can be reported by anyone and attended to by the responsible department. There have been no significant Spills in the past year. The Entity has implemented a manual reporting system in each shift report (if any) to report any Spills and Leakages during the shift working hours. 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
6.5a-c Waste Management and Reporting	Conformance	The Entity has developed a procedure on Waste management that focuses on waste minimisation at source in accordance with the Waste Mitigation Hierarchy. The annual statutory waste reporting is submitted to the Karnataka State Pollution Control Board for each financial year which includes data for both Hazardous and Non-Hazardous Waste types. The red mud dispatch for alternative industrial application increased to 125% in FY 2026 from 109% in FY 2025. The Entity has provided 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
6.6a-g Bauxite Residue	Conformance	The Bauxite Residue (red mud area) area is constructed, and necessary mitigation measures are in place to prevent the release of Bauxite Residue and leachate to the environment. A periodic drone survey is undertaken by an external agency to monitor the red mud storage area. The water discharge from the red mud area is collected in ponds and sent for treatment to minimise negative impact to the environment. The Entity does not discharge Bauxite Residue (red mud) to marine and aquatic environments. The Entity is implementing leading practice technologies and practices, and the red mud area is divided into three zones. One section of the red mud area is covered with

CRITERION	RATING	COMMENT
		vegetation, and similar re-vegetation efforts are underway for the remaining red mud area. There are numerous high-throw sprinklers for dust suppression. Most red mud generated in recent years is disposed to cement plants and further efforts are underway to expedite the clearing of old deposits as meaningful recycle/reuse of red mud. The red mud pond water is sent for treatment and treated water is stored for further usage inside the plant and is not discharged to the external environment, except for natural evaporation loss during storage. The Entity undertakes periodic slope stability analysis of the embankment via an external expert. The Entity also conducts testing for radioactive isotopes, and all are found within acceptable limits. The Entity has undertaken necessary remediation to mitigate risks via the re-vegetation of red mud areas in a progressive way, which was checked during Audit team visit to the red mud storage area. Furthermore, the Entity is expediting its efforts to dispose maximum quantities of red mud from legacy stocks for further co-processing in cement industries.
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	The Entity has periodically reviewed and updated a water balance diagram. Water-related risks have been identified during the Taskforce on Nature-related Financial Disclosures (TNFD) reporting including water stress and scarcity, regulatory and reputational risks, financial and operational impacts, pages 53-54: https://www.hindalco.com/Upload/PDF/hindalco-TNFD-2024-report.pdf The overall water risk is high, and the Entity has developed a water management plan. 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
7.2a-e Water Management	Conformance	The Entity is working on various water saving initiatives as a response to the high water-related risks, identified during water risk assessment: 1. Use of STP treated water from colony to cooling tower in plant. 2. Install STP in plant to treat sewage more effectively. 3. ETP treated water quality improvement with lower TDS so that it can be reuse in the process and utility. 4. Rainwater harvesting pond inside colony area. 5. Spray of 'Floticor' on red mud surface to improve dust suppression and reduce water consumption. Water consumption has reduced by 18 percent against a target of five percent. There is an Entity-level Water Taskforce that meets periodically to manage issues related to water management. The Entity engages with local Stakeholders, including nearby Communities for collective water conservation efforts. The Entity at the

CRITERION	RATING	COMMENT
		corporate level is working to achieve 'water positivity' by 2050 and has undertaken an initial study to establish the necessary baseline. 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
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	The Entity adheres to the corporate level Biodiversity Policy, applicable for all Group companies and has developed a technical/guidance standard. The Entity has conducted an initial Biodiversity screening and assessment, which was undertaken across three different seasons (i.e. post summer-monsoon season; post Monsoon and winter season). The report, which was prepared by an external agency, addresses both the operational and buffer zones as well as seven villages situated adjacent to the Entity's property boundary. The Entity, as part of the corporate assessment for the TFND, has addressed provisioning services. Refer to: 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 there are no Material Biodiversity and Ecosystem Services risks, and the impact has been identified in the Biodiversity Risk Assessment as low.
8.2a-g Biodiversity Management	Conformance	The Entity has developed a Biodiversity Management Plan (BMP) that disaggregates actions into Phase 1 (Year 1-5), Phase 2 (Year 6-10) and Phase 3 (Year 11-15), and includes (but not limited to) on-site 'greenbelt' Biodiversity enhancement and community Biodiversity conservation education outreach initiatives. Implementation is in progress through internal and external agency for the Rehabilitation and closure planning for the abandoned portion of Bauxite residual pond (RMP-1), which will be converted into 'green cover' through ecological interventions over the next three years. The Biodiversity Management Plan (BMP) is being developed through a consultative process and in accordance with the Biodiversity Mitigation Hierarchy, as stipulated in the corporate level technical/guidance standard. The Entity is progressing management actions in accordance with the BMP, and has implemented several initiatives recently including an 'eco garden', a Miyawaki plantation on, rose garden and butterfly park. The corporate level Biodiversity Management Plan, approach and progress 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 no Priority Ecosystem Services were identified during the Biodiversity Risk Assessment.
8.4 Alien Species	Minor Non-Conformance	The Entity's risk assessment includes Alien Species. Wooden pallets received with import consignment are fumigated as per relevant International Standard for Phytosanitary Measure (ISPM) standards.

CRITERION	RATING	COMMENT
		The Entity has not however made satisfactory progress during 2025 on Invasive Species management plan related to *Lantana Camara*.
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/hindalcoannualreport-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 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-rightPolicy.pdf The Entity has conducted a Human Rights Due Diligence process that addressed various Human Rights and potential abuses covering a wide range of Stakeholders including contractors, suppliers, persons with disability, security, apprentices and Local Communities. The employees are trained on the Human Rights Policy through an e-learning module. The Entity has implemented a 'Human Rights Risk Evaluation' which addresses internal and external activities including Child Labour, Forced Labour, working hours, Health and Safety, and community, with existing mitigation measures implemented and monitored. The process includes 'step by step' implementation guidelines. The Entity has developed adequate remedial measures to handle violations of Human Rights e.g. Complaint Grievance Mechanism, 'whistleblower' Policy and detailed guidelines in the Corporate Code of Conduct. Refer to: https://www.hindalco.com/upload/pdf/hindalco-code-conduct.pdf https://www.hindalco.com/upload/pdf/hindalco-whistle-blower-policy-19.pdf
9.2a-e Gender Equity and Women's Empowerment	Conformance	Human Rights, including women rights, are addressed in the Group Human Rights Policy. Specific rights including maternity leave are provided for women employees. The Prevention of Sexual Harassment (POSH) Policy and guidelines are documented and are available at: https://www.hindalco.com/upload/pdf/hindalco-posh-policy.pdf There is also a corporate level initiative for women employees 'WoWforce'. There has been an increasing number of women employees over recent years, including women security guards and an on-site childcare facility has been established. During interviews of

CRITERION	RATING	COMMENT
		women Workers undertaken during the Audit, the Entity's commitment towards women empowerment was confirmed through improved representation in governance bodies, training and professional development. There is a monthly women's meeting ('Women connect') held to discuss initiatives and plans, and a dedicated helpline to support women Workers.
9.3a-i Indigenous Peoples	Minor Non-Conformance	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 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 The Entity has however no formal commitment to respect the rights and interests of Indigenous Peoples in accordance with the UN Declaration on the Rights of Indigenous Peoples. Furthermore, there is no documented process for identifying Indigenous Peoples based on their linguistic, social, governance and resource-linked characteristics. The Entity has also not demonstrated formal training of responsible employees dealing with Indigenous Peoples regarding FPIC principles and relevant National Laws and International Standards.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity, as there are no New Projects or Major Changes to the Entity since the previous ASI audit.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity, as there are no New Projects or Major Changes to the Entity since the previous ASI Audit. The Entity's Corporate Social Responsibility (CSR) team periodically consult and cooperates in good faith with Indigenous Peoples' representatives, as found during community consultation. The related disclosures are available 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 or sacred heritage sites in close vicinity of Entity's operations.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity, as there are no cultural or sacred heritage sites in the immediate vicinity of its operations.

CRITERION	RATING	COMMENT
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 The Entity adheres to the Group-wide management standard, 'Project Development and Life Cycle Management', detailing sustainability considerations throughout project development and life cycle stages. 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.
9.7a-h Affected Populations and Organisations	Conformance	The Entity has adopted an integrated CSR approach to serve Local Communities and the CSR projects are designed to meet Stakeholder needs. There are seven surrounding villages where CSR efforts are currently concentrated. The baseline assessment report on 'assessing intervention needs' for effective implementation of social welfare schemes in two major core villages (Kakati and Muttyanatti villages). The needs assessment has been undertaken and prioritised across five focus areas in alignment with ABG group. Some of the CSR programs include: 1. SOUKYA, local words meaning health for HIV/AIDS prevention project, with partners including the Transport Corporation of India Foundation, Family Planning Association of India, ICTC-Karnataka State AIS Prevention Society addressing public, high-risk groups in society and the Entity's own truck drivers. 2. Swashakti, meaning self-reliant, focussing on empowering rural women through skills training in tailoring and fashion design covering 11 taluka of Dharwad and 1 taluk of Haveri district, 12 skill training centres, 3. Spoorthi, meaning motivation, for the promotion of micro entrepreneurship through NGOs, with financial investment and employing women from core villages around the Entity and within colony area. 4. HI-Volunteering: 100 Entity employees to actively participate in CSR programs and work with community.
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 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. The Responsible Supply Chain Policy is available at: https://www.hindalco.com/Upload/PDF/responsible-supply-chainPolicy.pdf The Entity has an external, independent grievance redressal system helpline (1800- 102-6969) and online reporting, available at: https://abgethicshelpline.integritymatters.in
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Minor Non-Conformance	The Entity has not satisfactorily conducted CAHRAs risk assessments across its Bauxite import supply chain.

CRITERION	RATING	COMMENT
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Conformance	The Entity has a documented response 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 satisfies the requirements of this Criterion.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Minor Non-Conformance	The Entity reports annually on its supply chain Due Diligence, covering the copper business, in accordance with the OECD Guidance. For the Aluminium business, the Bauxite and Alumina sourced from within India is sourced and transited from non-CAHRA regions. Due to the absence of a CAHRAs risk assessment in the supply chain of imported Bauxite, the existing reporting does not fully meet the Criterion requirements.
9.9 Security practice	Conformance	The Entity's security practices are addressed via relevant Human Rights Due Diligence. The security practices were found satisfactory as per requirements including working hours, remuneration, training, social security and personnel protective equipment. The security personnel have received Human Rights training, and records are maintained as found during consultation with security guards and related documents review.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	The Entity respects both Freedom of Association and the right to Collective Bargaining and has documented this commitment in its Human Rights Policy. There is a registered Trade Union present on site and a current Collective Bargaining Agreement (Long Term Settlement (LTS)) is in place, which addresses working hours, wages, Health & Safety, bonus payments, Grievances Mechanism, welfare and community work. There are scheduled meetings between Union representatives and Entity management, and meeting minutes are maintained.
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 Freedom of Association and Collective Bargaining.
10.2a-c Child Labour	Conformance	The exclusion of Child Labour is incorporate in the corporate level Human Rights Policy and includes a formal commitment to fulfil both national and international Human Rights obligation and undertake necessary Due Diligence including on Child Labour. As per Group Policy, the Entity does not allow anyone under 18 years to enter the plant premises. Proof of age is available in employment files. No suspected case of Child Labour was found during the Audit. There is no Child Labour on site and therefore none involved in hazardous activities within the Entity's premises. The Entity is not engaged or supplying any form of Child Labour as part of its business activities.

CRITERION	RATING	COMMENT
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. The Entities is not engaged into any Forced Labour practices as found during review of employment records, supply chain Due Diligence record and Workers interviews. The Entity has not however publicly disclosed an annual Modern Slavery Statement, signed by the head of the Entity detailing its actions and progress to address Modern Slavery.
10.4a-c Non-Discrimination	Conformance	The Entity has developed Human Rights Policies and conducted Human Rights risk assessments that address non-Discrimination, which ensures equal opportunities and that the Entity does not engage in or support Discrimination in hiring, salary, promotion, training, advancement opportunities or termination of any Worker on the basis of gender, race, national or social origin, religion, disability, political affiliation, sexual orientation, marital status, family responsibilities, age, or any other condition that could give rise to Discrimination. Many Workers belong to the Local Communities and Scheduled Castes and Scheduled Tribes (SC/ST), as legally designated by the Government of India, and there is no indication of Discrimination in terms of social status, hiring, training or promotion. The related disclosure is available in the Integrated Annual Report, page 106 & 109: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
10.5 Communication and engagement	Conformance	The Entity develops an engagement plan with its employees and other external Stakeholders at the beginning of each year to effectively communicate its Policies and programs, which includes through display on notice boards and via discussion at committees and site-level task forces. There has been no major change to the Entity's practice since the previous ASI Audit related to communication and engagement. The Entity has an established practice of engaging and communicating with its employees on an ongoing basis through various channels. It was assessed during the Audit plant visit, activity records and Worker interviews.
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. It was checked through plant visit,Workers interview and review of related records (risk assessment, training and grievance reporting). 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

CRITERION	RATING	COMMENT
10.7a-c Remuneration	Conformance	Remuneration is provided to Workers in accordance with the national labour laws and the Collective Bargaining Agreement. The actual minimum wage paid by the Entity is higher than the calculated living wage. Monthly salaries are paid on the last working day of each month via bank transfer. The Overtime payment is at a premium rate (i.e. 200% for weekdays) along with salary as applicable. Payslips are emailed to each employee. It was checked during the Audit through a review of related records, statutory filings and Worker interviews.
10.8a-c Working Time	Conformance	There has been no change in working hours related practices. 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, as found during randomly selected Workers interviews and review of records.
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. It was checked during the Audit and found to be satisfactory during the plant visit, Worker interviews and related documentation contained in employment files.
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity is certified to ISO 45001. There is an Integrated Management System (IMS) manual and relevant procedures that address the ISO 45001 requirements. Employees and contractors have been trained on Occupational Health and Safety (OH&S) topics. The employees, including contract Workers, have been trained on OH&S topics. The Entity's ISO 45001 certification is available at: https://www.hindalco.com/upload/pdf/certificate/ISO.pdf
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	The Occupational Health and Safety (OH&S) Key Performance Indicators (KPIs) are monitored and reviewed on a monthly basis at the Apex Safety Board meeting, chaired by the Unit Head and at Group level chaired by Managing Director monthly. It addresses both leading and lagging indicators including: Number of first aid cases; Medical treatment cases; Lost Time Injuries (LTI), Lost Time Injury Frequency Rates (LTIFR); Lost Time Injury Severity Rate (LTISR); and Safety training. Peer comparison with other Hindalco Refineries has been undertaken. The related disclosures are provided 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 engages with employees on matters related to Occupational Health & Safety (OH&S). Workers feel 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.

CRITERION	RATING	COMMENT
		The Entity has established a Safety Committee comprising management and Workers from various departments. The Entity has also developed a safety training plan for employees on various topics including Health and Safety. The Entity periodically engages with Workers on matters of Health & Safety to ensure provide and maintain a safe working environment. An Occupational Health Centre (OHC) is also provided and appropriately resourced with doctors, nurses, pharmacist and equipment. During recent years, the OHC has been upgraded with added equipment, an advanced life support ambulance, and an extension to the waiting area and toilet facilities.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	6 February 2023	Initial Certification Audit – Full Certification
1	12 May 2025	Surveillance Audit
2	12 October 2026	Re-Certification Audit and Scope Change – Full Certification Scope Change to apply the ASI Performance Standard V3.1. Six-month extension of previous certification granted to Entity.