ASI CERTIFICATION **PERFORMANCE STANDARD**

PRESENTED TO

Hindalco Industries Limited-Kuppam Works

CERTIFICATE NUMBER	ASI STANDARD	CERTIFICATION LEVEL	ASI ACCREDITED AUDITING FIRM
305	**PERFORMANCE STANDARD (V3.1 2023)**	**FULL CERTIFICATION**	**CETIZION VERIFICA**
	DATE OF ISSUE	DATE OF EXPIRY	CERTIFIED SINCE
	21 JULY 2026	**20 JULY 2029**	**21 JULY 2023**

AUTHORISED BY

CERTIFICATION SCOPE

Manufacturing of value added Aluminium extrusion profiles at Kuppam, India.

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

Validity of this Certificate is subject to continued conformance with the applicable ASI Standard and can be verified at
www.aluminium-stewardship.org

AUDIT REPORT **PERFORMANCE STANDARD**

OVERVIEW

MEMBER NAME	Hindalco Industries Limited-Kuppam Works
ENTITY NAME	Hindalco Industries Limited-Kuppam Works
CERTIFICATION SCOPE	Manufacturing of value added Aluminium extrusion profiles at Kuppam, India.
SUPPLY CHAIN ACTIVITIES	• Semi-Fabrication • Material Conversion
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	• Initial Certification Audit (3 – 6 May 2023) • Surveillance Audit (28 – 30 October 2024) • Re-Certification Audit and Scope Change (13 – 18 August 2026)
AUDIT FIRM	CETIZION Verifica
AUDIT DATE	• 3 – 6 May 2023 (Initial Certification Audit) • 28 – 30 October 2024 (Surveillance Audit) • 13 – 18 August 2026 (Re-Certification Audit and Scope Change)
AUDIT REPORT SUBMISSION	• 7 July 2023 (Initial Certification Audit) • 20 March 2025 (Surveillance Audit) • 15 October 2026 (Re-Certification Audit and Scope Change)
AUDIT SCOPE	Initial Certification Audit (3 – 6 May 2023) The Audit Scope covered the activities of manufacturing Aluminium extruded products and the main processes of extrusion, heat treatment, anodizing, powder coating and fabrication at the Kuppam Works facility, India. The supply chain activities included in the Audit Scope: • Semi-Fabrication • Material Conversion (Production and Transformation) All relevant Criteria in the ASI Performance Standard were included in the Audit Scope. Surveillance Audit (28 – 30 October 2024) The Audit Scope covered the activities of manufacturing Aluminium extruded products and the main processes of extrusion, heat treatment, anodizing, powder coating and fabrication at the Kuppam Works facility, India. The supply chain activities included in the Audit Scope: • Semi-Fabrication • Material Conversion (Production and Transformation)

	All relevant Criteria in the ASI Performance Standard were included in the Audit Scope. Re-Certification Audit and Scope Change (13 – 18 August 2026) The Audit Scope covered the activities of manufacturing Aluminium extruded Products and the main processes of extrusion, heat treatment, anodizing, powder coating and fabrication at the Kuppam Works facility, India. The supply chain activities included in the Audit Scope: • Semi-Fabrication • Material Conversion (Production and Transformation) 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	21 July 2026 – 20 July 2029
NEXT AUDIT TYPE	Surveillance Audit
NEXT AUDIT DATE	20 July 2027
CERTIFICATE NUMBER	305
	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 - Kuppam Works (the 'Entity'), is a 100% owned subsidiary of Hindalco Industries Limited, which acquired the Entity in 2022. The Entity's activities include the manufacturing and supply of Aluminium extruded profiles for various industrial applications including the automotive, construction, and energy sectors. Its major customers are located in India, United States, Indonesia, Japan, United Arab Emirates, Germany, Oman, Slovenia, and Taiwan.

The Plant area is approximately 135,000 square metres (m^2) around which approximately 34 percent is open vegetated space. Its production capacity is 20,075 tonnes per annum and its major process include extrusion, anodising, powder coating and fabrication (assembly). The Entity employs over 650 Workers. The Entity has taken major initiatives focussing on water stewardship such as achieving Zero Liquid Discharge (ZLD) through the treatment and reuse of anodising and powder coating effluents. Treated domestic effluent (STP) water is used for gardening/irrigation on-site, reducing freshwater consumption.

The nearest airport is Kempegowda International Airport, Bengaluru - approximately 130 kilometres (km) from the Entity and nearest port is Chennai Port, approximately 170 km from the Entity.

MATURITY RATINGS

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

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

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

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has identified applicable legal requirements and periodic monitoring meetings are undertaken and chaired by the Unit Head. The Entity has implemented a digital compliance system with that includes a peer review component. All reporting (disclosure) requirements are mapped or identified adequately in accordance with Applicable Law.
1.2 Anti-Corruption	Conformance	The Entity has established a Business Value Committee which has overall responsibility and accountability for anti-Corruption. The Committee works against Corruption in all its forms, including Extortion and Bribery, consistent with Applicable Law and prevailing international standards. Employees undergo training on anti-Corruption as part of induction and refresher training. An anti-Corruption risk assessment has been undertaken as part of the Human Resources (HR) risk assessment. There is HR risk register customised at the Entity level and made available in the Enterprise Resource Planning system (ERP). There is also a reporting mechanism in place, as outlined in the Whistle Blower Policy: https://www.hindalco.com/upload/pdf/hindalco-whistle-blower-policy-19.pdf The Entity's Anti-Corruption and Anti-Money Laundering Policy is available at: https://www.hindalco.com/Upload/PDF/aml-abac-policy-2023.pdf
1.3a-e Code of Conduct	Conformance	The Entity's Code of Conduct is available at: https://www.hindalco.com/Upload/PDF/hindalco-code-conduct.pdf The latest employee Code of Conduct has been incorporated into the Entity's new employee induction process. All employees are required to complete Code of Conduct training. A random sample of records was verified during the Audit. Further information is available at page 117 of the Group 2025-2026 Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity's Environmental, Social, and Governance (ESG) related Policies are disclosed at: https://www.hindalco.com/investors/corporate-governance#Policies The ESG Policies are endorsed by the Entity's unit level management. Appropriate resources, including employees, finance and infrastructure are provided and reviewed periodically.
2.2a-c Leadership	Conformance	The commitment from senior management is reflected through the signing of each ESG Policy. The Entity has nominated a Management Representative as having overall responsibility and authority for ensuring conformance with the requirements of the ASI Performance Standard. The Management Representative is supported by a governance team responsible for different principles and criteria of the ASI Performance Standard.

CRITERION	RATING	COMMENT
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity holds third-party certification from ISO 14001:2015 for its Environmental Management System, valid until November 2026, for the scope of manufacture and supply of value-added Aluminium extrusion profiles. The Certificate is available at: https://www.hindalco.com/Upload/PDF/Kuppam-IMS-C635092-CC17.pdf
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has developed social policies and implementation guidelines which are periodically reviewed by management. Internal controls exist to monitor the effectiveness of implementation. Internal audits are conducted covering social aspects by the Corporate Sustainability team; necessary actions have been implemented and other actions remain in progress. Many policy directives originate from Corporate Human Resources (HR) and the Entity is responsible to implement them. The HR and Admin team collect and review contract workers documentations like timely payment of social security, payment of wages, overtime and a condition for making contractor payments. There is HR risk register customised at the Entity level and available in the ERP. Records were checked during this Audit.
2.4a-e Responsible Sourcing	Conformance	The Entity at a Group level has updated its Responsible Sourcing Policy with reference to OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas: https://www.hindalco.com/Upload/PDF/responsible-supply-chain-policy.pdf The Entity's Supplier Code of Conduct is available at: https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf The Supplier Code of Conduct has been communicated and acknowledged by suppliers, including Aluminium suppliers. The Entity recently introduced the 'GEP' platform to collect all related information about supplier (all types) on-boarding, developed ESG evaluation, covering ESG and other compliance requirements across value chain, including mines, material, and services. The supplier grievance mechanism is referenced in the documentation (Aditya Birla Group 1800-102-6969). The related disclosure is available on pages 268-275 of the Group 2025-2026 Integrated Annual Report at: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
2.5a-g Environmental and Social Impact Assessments	Conformance	The Entity has commenced working on new project called "Newton' to expand production capacity from existing 20 thousand tonnes per annum (KTPA) to 32 KTPA with additional 10 KTPA (extruded products) and 2KTPA (cast house), under an in-country ambitious project called Production-Linked Incentive (PLI) scheme for large-scale electronics and components in India. Related information is available on page 79 of the Group 2025-2026 Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf The Entity presented to State Expert Appraisal Committee (SEAC), detailing the project description, topographic sheet, additional requirements of water, employees, energy, sewage treatment plant,

CRITERION	RATING	COMMENT
		Environment management budget allocated as capital expenditure and recurring annual cost for next ten years for the activities during construction phase (dust suppression, Occupational Health & Safety) and operational phases (storm water drainage, green belt development, energy conservation). Subsequently, Environment Clearance was granted by State Expert Appraisal Committee The Entity has completed the Environment and Social Impact Assessment as per national regulatory requirements.
2.6a-h Human Rights Impact Assessment	Minor Non-Conformance	The Entity has not completed a Human Rights Impact Assessment, including a gender analysis, for Major Changes to its existing facility.
2.7a-f Emergency Response Plan	Conformance	The Entity has developed and implemented a detailed on-site Emergency Response Plan, and the Plan is periodically updated. The Entity provides regular trainings to its employees regarding emergency scenarios and how to respond. There are various Emergency Response Teams (ERTs) formed like rescue, fire, first aid and training is conducted. The Entity prepares a visual display board at the main gate to illustrate current availability of ERT members availability in the plant area. The fire drill annual plan is prepared and informed to responsible employees. Drills are completed and records maintained. The Entity is committed to provide the Emergency Response Plan to Stakeholders upon request. An overview of the Emergency Response Plan and approach etc are disclosed on page 96 of the Group 2025-2026 Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
2.8a-d Suspended Operations	Conformance	In accordance with corporate guidelines, the Entity has identified business activities that may cause business disruption or suspended operations. Severity ratings and likelihood ratings are assigned to give a total risk score, with maximum allowable outage, recovery targets, and mitigating actions are proposed.
2.9a-b Mergers and Acquisitions	Conformance	The Entity has established internal processes for Due Diligence, as per the internal Environmental and Social Impact Assessment (ESIA) protocol, including mergers and acquisitions. The Facility was recently acquired by Hindalco from Hydro.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has established internal processes to review environmental, social and governance issues in the planning process for closure, decommissioning and divestment. There has been no closure, decommissioning and divestment activity during the past three years.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity is incorporated into the Hindalco Group's sustainability performance reporting. The Entity level data has been included in Group wide Integrated Annual and Sustainability Report. The Report is externally assured (pages 852-861), and available at: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf

CRITERION	RATING	COMMENT
3.2 Non-compliance and Liabilities	Conformance	The Entity discloses information on significant fines, judgments, penalties and non-monetary sanctions for failure to comply with Applicable Law in the Hindalco Integrated Annual Report. There have been no significant fines, judgments, penalties and non-monetary sanctions. Refer to page 177 of the Group 2025-2026 Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
3.3a-c Payments to Governments	Conformance	The Entity make payments to Governments for applicable taxes e.g. Goods and Service Tax (GST) in India, import duty, income tax in accordance with legal and contractual basis such as waste related charges paid to state government agency (APEMCL). Financial transactions are subject to independent financial audit. Related disclosures are made on pages 69 and 704-710 of the Group 2025-2026 Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Minor Non-Conformance	The Entity has implemented measures to improve employee consultation and to facilitate the raising of any concerns via reporting to the Entity's Human Resources function. Grievances are recorded, analysed and necessary actions are undertaken. The grievance procedure is detailed during employee training. The Entity has established a Whistleblower Policy, available at: https://www.hindalco.com/upload/pdf/hindalco-whistle-blower-policy-19.pdf The existing Complaints Resolution Mechanism does not however include a written, accessible or disclosed process for investigating and responding to complaints and grievances for all Stakeholders, in particular contract Workers and members of Local Communities.
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has evaluated the life cycle impacts of its major Product. A Life Cycle Assessment (LCA) study was conducted in 2023 using a 'cradle-to-gate' methodology as per ISO 14040 and ISO 14044. Subsequently, the Entity has undertaken a Product Carbon Footprint (PCF) assessment as per ISO 14067 for average one tonne of Aluminium extruded products, The Entity has commenced the process to re-conduct the LCA and PCF of its major product, which is expected to be completed by the end of 2026.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity's LCA study was conducted using a 'cradle-to-gate' methodology, as per ISO 14040 and ISO 14044. Where customers have requested the full LCA/PCF reports, these have been provided by the Entity. Further information is available on pages 159 and 353 of the Group 2025-2026 Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
4.2 Product Design	Not Applicable	This Criterion is not applicable to the Entity as it does not have specific Product design responsibility. It has however explored process and tooling design improvements for productivity and resource efficiency.

CRITERION	RATING	COMMENT
4.3a-b Aluminium Process Scrap	Conformance	The Entity collects and recycles 100% of its process Scrap. Internal Aluminium Process Scrap generated is segregated as per alloy grade and sent to either a smelter or a recycler. Monthly inventory data are maintained for process Scrap. The transfer of process Scrap is sent to the Hindalco group smelters in India which remelt and use in supplying billets. With the expansion project started, it is expected that from September 2028 onwards, all process Scrap will be internally consumed in the Casthouse. Small process Scrap from the machining centres (i..e. chips) is sent to a Third Party recycler on sale basis. During the Audit, it was found that there was proper storage, labelling and a functioning of bailing press. The Entity has installed additional bailing machines since the previous ASI Audit to enhance bailing capacity
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	The Entity supports a corporate level strategy, which includes targets and engagement with various Stakeholders to increase the collection and recycling rates. The unit level efforts are under discussion to engage with local recycling ecosystem to increase recycle rates. At a corporate level, there are efforts at regional and national level to increase recycle rate through policy advocacy level engagement, process Scrap from customers, 'buy back' arrangements and establishing a recycling facility. Refer to the Group 2025-2026 Integrated Annual Report, page 207: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity's engagement efforts with the local recycling ecosystem to increase recycling rates are in development. At a corporate level, efforts to increase the recycling rate are made at regional and national levels via policy advocacy engagement, receiving process Scrap from customers and 'buy-back' arrangements.
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	The Entity monitors its monthly energy consumption data based on metering and calculated its Greenhouse Gas (GHG) emissions. The Entity enters its consumption data into the corporate-wide ERP tool. The Entity calculates its Scope 1 & 2 GHG emission at the Entity level and its Scope 3 emissions at the corporate level. Group level GHG emissions (Scopes 1, 2 & 3) are disclosed in the Group 2025-2026 Integrated Annual Report, pages 187-188, and are externally assured (pages 854-861 as per GRI 305-1, 2 & 3): https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
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.

CRITERION	RATING	COMMENT
5.3a GHG Emissions Reduction Plans	Conformance	The Entity has used the ASI GHG Pathways Method and calculation tool to identify its GHG reduction pathway and year on year targets. Some of the de-carbonization initiatives include higher renewable energy, recycled content and process energy efficiency. Refer to page 182 of the Group 2025-2026 Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf The Entity has disclosed its commitment to reduce specific GHG emissions by 25% by FY 2026–27, against the FY 2011–12 baseline and achieve Net Zero by 2050. At a Group level, the Entity has achieved 20.33% Reduction in specific GHG emissions (Scopes 1 & 2) from FY 2011-12. The related disclosures have been made on page 187 of the Group 2025-2026 Integrated Annual Report. The Entity is working to explore new suppliers of low-carbon primary metal (billets). The Entity at Group level is collaborating with the World Economic Forum's First Movers Coalition (FMC) to accelerate decarbonisation in 'hard-to-abate' sectors. Refer to page 182 of Group 2025-2026 Integrated Annual Report, and: https://initiatives.weforum.org/first-movers-coalition/aluminium
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Minor Non-Conformance	At the Entity-level, Intermediate Targets have been established and necessary investment and projects have been identified. There is however no public disclosure of intermediate GHG emissions reduction targets, either 'stand-alone' or at a Group level, aligned with ASI GHG reduction pathway and/or 1.5 degree 'science based' approach.
5.4 GHG Emissions Management	Conformance	The Entity has established and implemented its Energy and GHG Management System. Related information is provided on pages 183-187 of the Group 2025-2026 Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	The Entity monitors its stack emissions as per the Integrated Consent to Operate (ICO), issued by the Andhra Pradesh State Pollution Control Board. Stack emissions, ambient air quality and noise are monitored by an external accredited testing laboratory on monthly basis. The monthly emission test results are also entered in internal ERP. Air emission levels are communicated to Stakeholders and interested parties as per statutory requirements such as the external display board, found functional during the Audit period. As part of a Group-wide commitment, the Entity is reducing its overall air emissions, as described on page 190 of the Group 2025-2026 Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
6.2a-g Discharges to Water	Conformance	The Entity conducts water monitoring as per the Integrated Consent to Operate (ICO), issued by the Andhra Pradesh Pollution Control Board and includes parameters of pH, suspended solids, Biological Oxygen Demand (BOD), oil and grease on monthly basis form external accredited agency.

CRITERION	RATING	COMMENT
		The Entity implements the corporate level technical standard for water and wastewater management. There is no water discharge from the Entity except for rainwater, which there are dedicated drains connected to external municipal drains. More recently, the Entity has commenced collection of its rainwater from one of production sheds and is directing towards STP collection tank to treat and re-use. Since October 2024, the Entity has successfully implemented Zero Liquid Discharge (ZLD). Related disclosures are provided on pages 244-245 of the Group 2025-2026 Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
6.3a-g Assessment and Management of Spills and Leakages	Conformance	The Entity has implemented the Hindalco corporate procedure to assess the major risk areas of operations where Spills and Leakage may occur. The risk assessment has been undertaken and addresses Spills and Leakage across business activities which may contaminate air, water and/or soil. The Entity has developed a management plan and implemented control measures to contain and prevent Spills and Leakage in accordance with the risk assessment. The Entity has an internal practice to collect the Spills performance data for periodic review. To detect and act in case of toxic gas leakage, gas detectors have been installed and periodically checked and calibrated. The related disclosure is presented in the Group 2025-2026 Integrated Annual Report, page 205 at: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
6.4a-b Public Disclosure of Spills and Leakages	Conformance	The Entity has established practices and a reporting system for the immediate reporting of Spills and Leakages. During the Audit, it was noted that there was no recent Spill or Leakage. Related disclosures are presented in the Group 2025-2026 Integrated Annual Report, page 205 at: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
6.5a-c Waste Management and Reporting	Conformance	The Entity meets its legal obligations for Waste management and reporting as per its Integrated Consent to Operate (ICO). The Entity has developed and implemented a procedure for the separation of Hazardous and Non-Hazardous Waste and focuses on Waste minimisation at source in accordance with the Waste Mitigation Hierarchy. The Entity has implemented measures that ensure no Waste is sent to Landfill. The Entity is in the process of Third Party certification to validate its claim of 'zero waste to landfill'. The statutory filings like Form-IV, submitted to AP PCB (June 2026), define Waste quantities generated, dispatched and stored and were found to be within permissible limits. Related disclosure is provided in the Group 2025-2026 Integrated Annual Report, page 196-202: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf

CRITERION	RATING	COMMENT
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	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	With support from Corporate, the Entity has conducted a water risk assessment based on the World Business Council for Sustainable Development's (WBCSD) India Water Tool (IWT) and the WRI Aqueduct Tool. A detailed report is available, with key results that the physical risk quantity and water stress were both rated as 'Extremely High (4-5)'. Related disclosures are provided on page 235 of the Group 2025-2026 Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf The Entity has implemented a practise to update its water balance diagram on monthly basis based on actual consumption, which is assessed through the installation of various water meters (bore wells and water pipeline circuit). Required water quality reports are submitted to authorities.
7.2a-e Water Management	Conformance	The Entity has implemented the Group level Water Stewardship Policy as well as a technical standard for water management. Water management plans have been developed, which also address training and awareness among employees, including recognition of World Water Day. The Entity has implemented a water task force responsible for its water management plan. Specific water consumption performance has improved on a year-on-year basis. There are financial incentives in place. The Entity has commissioned its 'Zero Liquid Discharge (ZLD) facility' in October 2024 which resulted in an approximate 17 percent reduction water intake. Related disclosure is provided on page 240 of the Group 2025-2026 Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	The Entity has conducted a Biodiversity assessment using an external agency. The study area was divided into a 'core zone' (Kuppam Plant area) and 'buffer zone' (within a ten kilometre radius) to determine relevant biodiversity. At a Group level, the Entity conducted a TNFD Report addressing Ecosystem Services which identified no negative impact on provisioning Ecosystem Services (table-4), regulating Ecosystem and cultural Ecosystem Services (table 5), pages 33-34: https://www.hindalco.com/Upload/PDF/hindalco-TNFD-2024-report.pdf

CRITERION	RATING	COMMENT
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 priority Biodiversity and Ecosystem Services risks and impacts identified.
8.2a-g Biodiversity Management	Minor Non-Conformance	A Biodiversity assessment was conducted in 2023. The Entity is implementing some recommendations made at the time of the Biodiversity assessment including the planting of 850 native trees planted during 2025 in a 0.5 hectare plot within plant premises. There is however no formal and structured, management approved Biodiversity management plan. The Group level related disclosure is provided on pages 212-224 of the 2025-2026 Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity, as there are no priority Biodiversity and Ecosystem Services risks and impacts identified.
8.4 Alien Species	Conformance	The Entity has conducted a risk assessment of the potential impacts from invasive and Alien Species as part of the Biodiversity risk assessment and has implemented mitigation measures accordingly. Wooden pallets received with import consignments are fumigated as per relevant International Standard for Phytosanitary Measure (ISPM) standards.
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity has made a commitment to "No Go" in World Heritage Sites. The Entity is not operating near any World Heritage Site at present. The related disclosure is provided on page 219 of the 2025-2026 Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
8.6a-d Protected Areas	Conformance	The Entity is not in proximity to any Protected Area of Biodiversity value. The Biodiversity assessment report identified the nearest eco-sensitive area as the Kaundinya Wildlife Sanctuary approximately seven kilometres from the Entity. The related disclosure is provided on pages 217-219 of the 2025-2026 Group Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
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 implemented a customised Human Rights Due-Diligence (HRDD) excel based tool developed by the Group. The relevant Human Rights, types of stakeholders, existing policy, documentation, and incident occurring are identified.

CRITERION	RATING	COMMENT
		Human Rights training is provided as part of Worker inductions and as a refresher, and training records are maintained. A corporate directed Human Rights Audit was last completed in September 2025. The Entity is working on addressing identified gaps. The Entity has developed a Human Rights Due Diligence procedure, Human Rights management procedure and a Human Rights management plan. The Entity has developed adequate remedial measures to manage any violations of Human Rights. The Entity's Human Rights Policy is available at: https://www.hindalco.com/Upload/PDF/human-right-policy.pdf
9.2a-e Gender Equity and Women's Empowerment	Conformance	Human Rights including women's rights are addressed in the corporate Human Rights Policy, available at: https://www.hindalco.com/upload/pdf/human-right-policy.pdf In addition to standard employee benefits consistent with male Workers, specific benefits including maternity leave, creche facilities and menstruation products are provided for women employees. The Entity reports annually in accordance with the Prevention of Sexual Harassment (POSH) Act and the Entity's POSH Committee meets monthly. Interviews with female Workers undertaken during the Audit confirmed that women's rights are respected, and more women are being recruited in a drive toward greater diversity and inclusion. Training on women's rights is provided via e-learning and in-person. Information on the Entity's POSH Policy and grievance reporting channel is provided on display boards. The effectiveness of the gender equity actions is detailed on pages 217-219 of the 2025-2026 Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
9.3a-i Indigenous Peoples	Minor Non-Conformance	The Entity has established ongoing consultation and cooperation in good faith with Indigenous Peoples (Local Communities). The Entity has committed to, and references Local Communities and Indigenous Peoples surrounding its sites in its corporate level Human Rights Policy: https://www.hindalco.com/Upload/PDF/human-right-policy.pdf At a Group level, the Entity has implemented 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/IPRRPolicy.pdf The Entity's existing policy on Indigenous people does not however provide a formal commitment regarding respecting the rights and interests of Indigenous Peoples in accordance with the UN Declaration on the Rights of Indigenous Peoples. The Entity has also not provided formal training for responsible employees dealing with Indigenous Peoples (local communities) regarding FPIC principles and relevant national laws and international standards. The Entity's approach to Indigenous Peoples is discussed in the 2025-26 Group Integrated Annual Report, pages 252-254: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
9.4a Free, Prior, and Informed Consent (FPIC) -	Minor Non-Conformance	The Entity has commenced work on a New Project under which major capacity and capability enhancement is planned. During the process, Entity has bought Land from Andhra Pradesh Industrial Infrastructure

CRITERION	RATING	COMMENT
New Projects or Major Changes		Corporation (APIIC), including a mix of Government and community land, following all the national land related laws, community prior information (state newspaper-EENADU and Andhra Jyoti), and payment to APIIC towards Land compensation and financial provisions relating to environment and social impacts for the next 10 years. The Entity has not however completed and documented a Free, Prior and Informed Consent (FPIC) process.
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	Minor Non-Conformance	There is no written documentation to demonstrate that the Free, Prior & Informed consent (FPIC) is supported by Indigenous Peoples (local Community).
9.5a Cultural and Sacred Heritage – Identification	Conformance	There is no presence of sacred or cultural heritage sites and values within the Entity's Area of Influence. There are places of religious belief in the community (not adjacent to premises) such as temples, but without any involvement and interference by the Entity's activities. As a Group, Hindalco Industries/Aditya Birla Group (which the Entity is part of) has a formal policy on respecting and protecting cultural and heritage sites.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity as there is no presence of cultural and sacred heritage site within the Entity's Area of Influence.
9.6a-i Displacement	Conformance	The Entity's existing operating site does not lead to any physical or economic displacement. The expansion project also does not result into physical displacement but does cause economic displacement. The land for the expansion project has provided by the state agency, and not from the community. The Entity follows national laws in acquiring additional land from state agency (Andhra Pradesh Industrial Infrastructure Corporation, Revenue department etc) and make payments, and community information.
9.7a-h Affected Populations and Organisations	Conformance	The Entity has established an integrated Corporate Social Responsibility (CSR) approach to serve Local Communities. The CSR projects are designed to meet Stakeholders' needs as well as respect the legal and customary rights and interests of Local Communities. The Entity has created a positive impact on the livelihood of Local Communities with employment opportunities. This was highlighted during consultation with community members and confirmed during Worker interviews in this Audit. The Entity works closely with local community in the area of health, education, skill development and infrastructure as per stakeholder request. The Audit team visited two local community schools where the Entity provided teaching resource. Recently, the Group implemented an Aditya Birla Skill Centre" to train local youth on employable skills set like welding, machining and health care.

CRITERION	RATING	COMMENT
9.8a Conflict-Affected and High-Risk Areas - Strong management systems	Conformance	The Entity has made a formal commitment to avoid contributing to armed conflict or Human Rights abuses in Conflict-Affected and High-Risk Areas (CAHRAs). The Entity does not have any business relationships with other entities within CAHRAs. The Entity has implemented a Human Rights Policy and Supplier Code of Conduct: https://www.hindalco.com/upload/pdf/human-right-policy.pdf and https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity has identified risks in its Aluminium supply chain including source origin and transit routes and did not identify any presence of CAHRAs.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	This Criterion is not applicable to the Entity, as whilst a risk management strategy is implemented in accordance with the OECD Due Diligence Guidance of Minerals from Conflict-Affected and High-Risk Areas (OECD Guidance), no 'red flags' have been identified.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity's Supply Chain Due Diligence practices have been audited as part of this ASI Audit, which meets the requirement of this Criterion.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	The Entity sources Primary Aluminium (Billet) primarily from own smelter and other suppliers in India. There is small quantity of material sourced from overseas suppliers which were found to be ASI Performance Standard v3.1 Certified, without reported concerns under Criterion 9.8. The related disclosure is provided on page 269-271 of the Group Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
9.9 Security practice	Conformance	The Entity's security requirements are provided by an external agency, in accordance with a written agreement. The security guards' roles and responsibilities are documented and communicated. Oversight on the security agency's functioning is undertaken by an employee with allocated responsibility. The Entity has implemented necessary measures to respect applicable Human Rights. Human Rights training is provided to security personnel which addresses related Human Rights risks and preventative measures, which was confirmed during Worker interviews and a review of training records undertaken during the Audit. Related disclosure is provided on page 131 of the Group Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	The Entity has committed to the right of Workers to Freedom of Association and Collective Bargaining in the Human Rights Policy: https://www.hindalco.com/Upload/PDF/human-right-policy.pdf There is no Trade Union at the Entity. There is a works committee comprising of management and Workers who collectively discuss

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		matters related to workplace conditions, rights, grievances and welfare. The related disclosure is provided on pages 129-130 of the Group Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
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 it operates in India where Applicable Law does not restrict the right to Freedom of Association and Collective Bargaining.
10.2a-c Child Labour	Conformance	The Entity has committed to prohibit the use of Child Labour in its Human Rights Policy and includes a formal commitment to fulfil both national and international Human Rights obligations and undertake necessary Due Diligence covering Child Labour: https://www.hindalco.com/Upload/PDF/human-right-policy.pdf The Entity's existing practices ensure a minimum age of 18 years to allow entry into the plant. Proof of age documentation is available in employment files. The Entity neither engages in nor supports Hazardous Child Labour in its business activities, as confirmed during the plant visit, Worker interviews and review of hiring and job allocation records during the Audit. During FY 2025-26, there were no reported cases of Child Labour. The related disclosure is provided on page 134 of the Group Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
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: https://www.hindalco.com/Upload/PDF/human-right-policy.pdf This was confirmed during a review of employment records and randomly selected Worker interviews during the Audit. During FY 2025-26, there were no reported cases of Forced Labour, as disclosed on page 134 of the Group Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf The Entity has not however publicly disclosed an annual Modern Slavery Statement detailing its actions to address Modern Slavery.
10.4a-c Non-Discrimination	Conformance	The Entity has developed policies and conducted a Human Rights risk assessment that addresses non-Discrimination to ensure equal opportunities and to 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. This was confirmed during the Audit via a review of training, promotion and wages information as well as Worker interviews. The Entity has committed to non-Discrimination as stated in its various Policies, including the Human Rights Policy, Corporate Value, Code of

CRITERION	RATING	COMMENT
		Conduct and Supplier Code of Conduct: https://www.hindalco.com/Upload/PDF/human-right-policy.pdf
10.5 Communication and engagement	Conformance	The Entity has developed an engagement plan with its employees and other external Stakeholders to effectively communicate its policies and programs, which are displayed on notice boards and via committees. The annual plan includes events to address topics including values and 'townhall' meetings. Implementation was assessed during the Audit, via a review of engagement activities implementation records, plant visit (displays) and Worker interviews. The related disclosure is provided on page 153 of the Group Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
10.6a-g Violence and Harassment	Conformance	The Entity's Human Rights Policy provides a commitment to prohibit any Violence or Harassment and addresses legal regulations regarding sexual harassment. Through a review of relevant records and Worker interviews, there were no instance of Violence and Harassment identified during this Audit. The related disclosure is provided on pages 121-122 of the Group Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
10.7a-c Remuneration	Conformance	A living wage calculation has been conducted by the Entity which considers a socio-economic analysis, via randomly selected surveys of the workforce to collect primary data on family size and household costs associated with expenses such as food, transportation and accommodation). Workers' wages are higher than the calculated living wage. Monthly salaries are paid through bank transfer. Overtime payments are made at a premium rate. Payslips are both emailed and provided in print to each employee and include full details.
10.8a-c Working Time	Conformance	Working hours are recorded, including for Contractors and security personnel, through biometric machines. The working hours are set as per national laws. Public and national holidays are as per legal requirements plus sick leave, casual leave and privileged leave as per rules. The Entity is operational 24 hours a day, seven days a week and as such, employees working on public holidays are entitled to a premium payment as per legal norms. The Overtime analysis is undertaken monthly. Conformance was assessed during the Audit through a review of production records, shift roaster planning, attendance, wage and Worker interviews.
10.9a-b Informing Workers of Rights	Conformance	The Entity inform Workers of their Human Rights at the time of hiring and periodically through classroom training and visual displays. Conformance was assessed during the Audit through a review of related records and Worker interviews.
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity's Occupational Health and Safety (OH&S) Management System is certified to ISO 45001. The Entity has developed an Integrated Management System (IMS) manual addressing ISO 45001:2018 requirements, supported by procedures and work

CRITERION	RATING	COMMENT
		instructions. All relevant IMS documents are available and have access rights for users. OH&S risk assessment and monitoring of control measures were found to be effectively implemented across the Entity during the Audit. The Entity has made some improvements to its OH&S) Management System since the previous Audit through physical changes to the Facility to enhance safety. The Entity conducted Quantitative Exposure monitoring (QNEA) in July 2025, and results have been evaluated and necessary measures taken. The related disclosure is provided on pages 94-99 of the Group Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	The Entity conducts a monthly review its OHS performance, which includes leading and lagging indicators and peer benchmarking. Related disclosures are provided on page 101 of the Group Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf
11.2 Employee engagement on Health and Safety	Conformance	The Entity periodically engages Workers on safety related topics. There is safety committee established that comprises of management and workers (equal numbers), to discuss workplace safety issues. Meeting minutes are recorded. The related disclosure is provided on pages 102-103 of the Group Integrated Annual Report: https://www.hindalco.com/Upload/PDF/hindalco-annual-report-2025-26.pdf

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	21 July 2023	Initial Certification Audit – Full Certification
1	8 April 2025	Surveillance Audit. Correction to Criteria 6.8a, 6.8b and 6.8c as these criteria are not applicable to the Entity's supply chain activities.
2	12 November 2026	Re-Certification Audit and Scope Change – Full Certification