ASI CERTIFICATION **PERFORMANCE STANDARD**

PRESENTED TO

Mahan Aluminium

CERTIFICATE NUMBER	ASI STANDARD	CERTIFICATION LEVEL	ASI ACCREDITED AUDITING FIRM
580	PERFORMANCE STANDARD (V3.1 2023)	PROVISIONAL CERTIFICATION	CETIZON VERIFICA
	DATE OF ISSUE	DATE OF EXPIRY	CERTIFIED SINCE
	22 OCTOBER 2026	21 OCTOBER 2027	22 OCTOBER 2026

AUTHORISED BY

CERTIFICATION SCOPE

Manufacture of Primary Aluminium products including ingot, sow ingot and billet and wire rod, and the 900 MW thermal Captive Power Plant and 6.25 MW solar plant, at Mahan Aluminium Unit in Madhya Pradesh, India.

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

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

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

AUDIT REPORT **PERFORMANCE STANDARD**

OVERVIEW

MEMBER NAME	Hindalco Industries Limited
ENTITY NAME	Mahan Aluminium
CERTIFICATION SCOPE	Manufacture of Primary Aluminium products including ingot, sow ingot and billet and wire rod, and the 900 MW thermal Captive Power Plant and 6.25 MW solar plant, at Mahan Aluminium Unit in Madhya Pradesh, India.
SUPPLY CHAIN ACTIVITIES	• Aluminium Smelting • Aluminium Re-melting/Refining • Casthouses • Semi-Fabrication
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	• Initial Certification Audit
AUDIT FIRM	CETIZION Verifica
AUDIT DATE	• 6 – 13 March 2026
AUDIT REPORT SUBMISSION	• 2 July 2026
AUDIT SCOPE	Manufacture of Primary Aluminium products including ingot, sow ingot and billet and wire rod, and the 900 MW thermal Captive Power Plant and 6.25 MW solar plant, at Mahan Aluminium Unit in Madhya Pradesh, India. Supply chain activities included in the Audit Scope: • Aluminium Smelting • Aluminium Re-melting/Refining • Casthouses • Semi-Fabrication All relevant Criteria in the ASI Performance Standard were included in the Audit Scope
AUDIT OUTCOME	• Provisional Certification
AUDIT METHODOLOGY DECLARATION	The Auditors confirm that: ☑ The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report. ☑ The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.

	☑ The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope. ☑ The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.
CERTIFICATION PERIOD	22 October 2026 – 21 October 2027
NEXT AUDIT TYPE	Surveillance Audit
NEXT AUDIT DATE	21 October 2027
CERTIFICATE NUMBER	580
	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 - Mahan Aluminium Unit (the 'Entity'), is a unit of Hindalco Industries Limited Group, the metals flagship company of the Aditya Birla Group. It is located in Mahan, District: Singrauli, Madhya Pradesh, India, and has been operational since May 2013. The Entity is connected by road and rail and currently employs approximately 6,920 Workers and contractors, of whom 172 are women.

The Entity's boundary, which includes the associated colony, covers approximately 1,265 hectares (ha), of which approximately 421 is green cover.

The Entity operates a 398 KTPA Aluminium Smelter powered by Aluminium Pechiney's AP-36 technology with advance pot process control and a thermal 900 MW (6x150MW) captive power plant with Casthouse and anode manufacturing facilities. The Entity operates a 6.25 MW floating solar plant in its water reservoir. Major products include Primary Aluminium (Ingot, SOW, Billet) and wire rod. The Entity supplies its products to both the export (approx. 30%) and domestic markets (approx. 70%).

The Entity is working towards 400 KV grid connectivity to draw renewable power in the near future. The Entity has several international standard certifications including ISO 14001:2015, ISO 45001:2018, and ISO 50001:2018.

MATURITY RATINGS

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

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

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

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Minor Non-Conformance	The Entity accesses various compliance tools to identify, map and track its Compliance with Applicable Law. It has implemented a written Compliance Management Procedure, including periodic monitoring through internal and external audits. Legal compliance is mapped and monitored. However, certain legal compliance requirements at the Entity are under the renewal process with concerned Government authorities, related to renewal of fire safety and use of contract workers. Henceforth, partially meet the conformance Criteria at the time of the Audit.
1.2 Anti-Corruption	Conformance	As part of the Hindalco Group, the Entity has developed and implemented an Anti-Money Laundering, Anti-Bribery and Anti-Corruption Policy, which details its commitment to combating Corruption, outlines its implementation measures, and includes a reporting mechanism. Annual refresher training on the Policy is undertaken for employees. The Policy is available at: https://www.hindalco.com/Upload/PDF/aml-abac-Policy-2023.pdf
1.3a-e Code of Conduct	Conformance	The Entity has implemented the Group-wide Code of Conduct, which includes principles relevant to environmental, social and governance matters. The Entity communicates the Code and provides relevant training to its employees on the requirements and expectations. The Code is available at: https://www.hindalco.com/Upload/PDF/hindalco-code-conduct.pdf
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	As part of Hindalco Group, the Entity has established various Policies, covering environment, social and governance matters. In addition, the Group-level Risk Management and Environment, Social & Governance (ESG) Committee reports to the Board of Directors on ESG-related matters. The Policies are available at: https://www.hindalco.com/investors/corporate-governance#Policies
2.2a-c Leadership	Conformance	The Entity's leadership, represented by the Mahan Unit head, provides the necessary infrastructure, resources, Policy endorsement, statement of commitment, training, and management reviews to implement its ESG Policies. The Entity has an internal governance and responsibility structure to meet the ASI Performance Standard requirements across functions. In addition, the Group-level Risk Management and ESG Committee reports to the Board of Directors on ESG-related matters.
2.3a Environmental and Social Management Systems – Environmental	Conformance	The Entity has developed, implemented, and certified the Environmental Management System in accordance with ISO 14001:2015. No non-conformities were identified in the latest Third-Party audit, conducted in November 2025.

CRITERION	RATING	COMMENT
2.3b Environmental and Social Management Systems – Social	Minor Non-Conformance	The Entity has developed its social Management System in accordance with national and international laws, as reflected in various Policies, statements of commitment, implementation guidelines, performance monitoring, and organisational effectiveness. However, the Audit identified weaknesses in the implementation of the Entity's Social Management System requirements in relation to contract Workers, including inadequate monitoring of compliance with requirements related to employment contracts, timely payment of wages, and social security provisions.
2.4a-e Responsible Sourcing	Conformance	The Entity has developed and implemented responsible sourcing-related Policies, which are communicated to the required personnel. The Supplier Code of Conduct is communicated to suppliers, and audit activities addressing ESG criteria have commenced. The Responsible Sourcing Policy is available at: https://www.hindalco.com/Upload/PDF/responsible-supply-chain-Policy.pdf The Supplier Code of Conduct is available at: https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf The Sanctions Policy is available at: https://www.hindalco.com/Upload/PDF/sanctions-Policy-2023.pdf
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity, as there have been no New Projects or Major Changes at the Facility since it joined ASI.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity, as there have been no New Projects or Major Changes at the Facility since it joined ASI.
2.7a-f Emergency Response Plan	Conformance	The Entity has developed a site-specific Onsite Emergency Plan that includes meteorological data, process and equipment descriptions, and hazard scenarios. The Plan has been submitted to the relevant government authorities. Periodic drills are conducted, and records are maintained. The Captive Power Plant (CPP) has an emergency control centre that covers the entire plant. The Entity also has a mutual assistance arrangement with nearby companies. The Entity also supports local villages in handling emergency situations, such as fires. The Entity has provided access to emergency information as requested by the District Administration and the Gram Panchayat (village body). Information on the Emergency Response Plan is disclosed in the Annual Report, pages 94-95: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
2.8a-d Suspended Operations	Conformance	The Entity has implemented the Group-wide Enterprise Risk Management (ERM) Policy, supported by a procedure that requires risk assessment and management using a mitigation hierarchy. The Entity has developed a site-specific ERM framework, which defines processes, disruption risk, and recovery strategy, and a Business Continuity Plan for the smelter and CPP. The related disclosure is available in the Hindalco Group Integrated Annual Report, pages 42-

CRITERION	RATING	COMMENT
		49: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
2.9a-b Mergers and Acquisitions	Conformance	The Entity has Group-level provisions that require consideration of environmental, social, and governance matters during potential mergers and/or acquisitions.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has Group-level provisions to consider environmental, social, and governance matters during potential closure, decommissioning, and divestment activities, which are available in the Annual Report, page 187: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	As part of the Hindalco Group, the Entity is included in the Group's Integrated Annual Report. The Report includes the Entity's ESG performance and details on the recent and upcoming sustainability projects. Details on the sustainability Materiality assessment and governance approach are included on pages 54-61. The Integrated Annual Report is available at: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
3.2 Non-compliance and Liabilities	Conformance	There are no Material fines, judgments, penalties, or non-monetary sanctions for failure to comply with Applicable Law during the reporting period. Further information is available in the Integrated Annual Report, page 220: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
3.3a-c Payments to Governments	Conformance	The Entity makes payments to the Government for statutory obligations, such as goods and services tax and corporate tax. Further details are publicly available on the Hindalco website and in the Integrated Annual Report, pages 456-457: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Minor Non-Conformance	The Entity has a Grievance Mechanism that includes various reporting channels to address employees' grievances. The Entity has implemented the Hindalco Whistleblower Policy, available at: https://www.hindalco.com/Upload/PDF/hindalco-whistle-blower-Policy-19.pdf A toll-free number (1800-102-6969) is available in the Supplier Code of Conduct for suppliers to raise complaints and grievances. The Entity received a complaint from a nearby community via the Chief Minister's helpline concerning the seepage of water affecting agricultural fields. An investigation led by the State Government confirmed that the seepage from a natural water body on the Entity's premises, not from the ash dyke. The Entity implemented corrective actions, including water testing, area surveying, consultation with the complainant, and reinforcement of civil structures to prevent future seepage. The complaint was closed in May 2024, and is publicly

CRITERION	RATING	COMMENT
		available at: cmhelpline.mp.gov.in/rptclsComp.aspx?Compid=26236977 The Complaints Resolution Mechanism, however, does not include a written, accessible or disclosed process for investigating and responding to complaints and grievances for all Stakeholders, in particular contract Workers and Local Communities.
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has conducted a Life Cycle Assessment (LCA) for its major Products (ingots, sow ingots, billet and wire rod) using consumption data for the 2023-24 financial year. It includes Greenhouse Gas (GHG) emissions data attributed to Bauxite Mining, Alumina production, anode production, the pot room, the Casthouse, and packaging. The LCA follows a 'cradle-to-gate' approach based on the relevant ISO standards.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity has provided LCA results to its customers and other interested parties. The public disclosure has been made in the Integrated Annual Report, page 137: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
4.2 Product Design	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3a-b Aluminium Process Scrap	Conformance	The Entity produces Aluminium Process Scrap in its own Casthouse and receives Process Scrap from the Group's downstream companies. The Process Scrap is 100% reused in the process. It is segregated and identified as per material grade with a colour code.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.4d Collection and Recycling of Products at End of Life	Conformance	The Hindalco Group has established a recycling plant with a 100 kilotonne per annum capacity and works with external Stakeholders to collect and supply Used Beverage Cans (UBC) to the recycling plant.
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-Conformance	The Entity's independent assurance of energy-related disclosures and Greenhouse Gas (GHG) Emissions, covering Scope 1 and 2 emissions, is available in the Integrated Annual Report, pages 756-762: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf The Entity has implemented the corporate-level procedure to calculate GHG emissions for Scopes 1, 2, and 3 and report monthly activity/consumption data. However, there is no independent assurance of the Entity's Scope 3 GHG Emissions.

CRITERION	RATING	COMMENT
5.2a Aluminium Smelter GHG Emissions Intensity - Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity as the Smelter has been in operation prior to 2020.
5.2b Aluminium Smelter GHG Emissions Intensity - In production up to and including 2020	Major Non-Conformance	The Entity specific Mine to Metal Emissions intensity is calculated at 19.99 tonnes CO_2e per metric tonne of Aluminium. The Entity has not met the GHG Emissions intensity threshold of 11 t CO_2e/t Al nor the alternative 10% reduction over the previous three reporting periods to achieve 13 t CO_2e/t Al by the end of 2025.
5.3a GHG Emissions Reduction Plans	Conformance	The Entity has used the ASI method to develop a 1.5°C-aligned GHG Emissions Reduction Pathway using a 2023 baseline year, and 'cradle-to-gate' emission intensities, including electricity and non-electricity targets. The Entity has developed a GHG Emissions Reduction Plan that includes investment in renewable energy and efficiency measures to achieve Mine to Metal emissions intensity targets by 2030. Recent activities include energy efficiency projects, CCP unit upgrades, use of alternative fuels, replacement of plant vehicles, increased use of renewable energy, and transportation of fly ash by rail, replacing truck transportation.
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Minor Non-Conformance	The Entity has used the ASI method to develop a GHG Emissions Reduction Pathway and reduction targets that is 1.5°C aligned, using 2023 base year with Cradle to Gate emission intensity of 20.1 tCO_2e/t Al with electricity emission intensity of 15.7 tCO_2e/t Al and non-electricity emission intensity of 4.7 tCO_2e/t Al to achieve Mine to Metal GHG intensity of 12.08 tCO_2e/t Al by financial year 2030 with intermediate targets (18 tCO_2e/t Al by FY 2027). The Entity, at the group level, has disclosed its Decarbonisation Strategy and Road Map in the Annual Report with 2011-12 baseline, page 155: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf However, the Entity, either standalone or at the Group level, has not publicly disclosed a GHG Emissions Reduction Plan and Pathways that are aligned with the ASI method, nor reduction targets or progress against the Plan.
5.4 GHG Emissions Management	Minor Non-Conformance	The Entity has implemented an Energy Management System based on ISO 50001 and GHG Emission procedures, defining a standardised approach to calculating Scope 1, 2, and 3 GHG Emissions, along with associated calculation methodologies, responsibilities, and verification mechanisms, and alignment with recognised protocols (GHG Protocol, IPCC, CEA, DEFRA). The Entity's GHG Management System and practices were not found to be effective in achieving performance in line with the GHG Emissions Reduction Pathway or GHG emissions reduction targets.
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	The Entity has conducted internal monthly monitoring of emission point sources and ambient air quality, and has a Standard Operating Procedure detailing sample selection, testing methods, and reporting. All stacks are equipped with electrostatic precipitators (ESPs) and low-NOx burners. The Entity conducts continuous stack emission monitoring (11 stations) and continuous ambient air quality monitoring

CRITERION	RATING	COMMENT
		(four stations), and transmits emission results to the state environment authority. Emissions monitoring is also undertaken monthly by an external accredited agency. Emissions to Air are calculated at the Entity level, collated, and reported at the corporate level. Mitigation measures include monthly air taskforce meetings and projects such as dust suppression, road cleaning/sweeping, and the installation of a pneumatic ash-handling system. The Entity's Material emissions are disclosed in the Integrated Annual Report, pages 162-164: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
6.2a-g Discharges to Water	Conformance	The Entity has a valid Consent to Operate from the State Pollution Control Board covering requirements related to water discharge, which requires the Entity to be 'Zero Liquid Discharge'. The treated wastewater, whether from ETPs or STPs, is held on site and reused appropriately. A continuous effluent quality monitoring system is connected to the State Pollution Control Board and the Central Pollution Control Board. An accredited agency monitors discharges monthly. Further information is available in the Integrated Annual Report, pages 23, 37, 166 & 173: https://www.hindalco.com/Upload/PDF/hindalco- annualreport-2024-25.pdf
6.3a-g Assessment and Management of Spills and Leakages	Conformance	The Entity has conducted a risk assessment for potential Spills and Leakages based on its activities. Mitigation measures are defined and implemented. The Spills and Leakages Management Plan is available in the Integrated Annual Report, page 182: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
6.4a-b Public Disclosure of Spills and Leakages	Conformance	The Entity discloses Spills and Leakages information at a corporate level in the Integrated Annual Report, page 182: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf There have been no significant Spills or Leakages at the Entity.
6.5a-c Waste Management and Reporting	Conformance	The Entity has developed and implemented procedures and strategies for handling different types of Waste, including Hazardous Waste, Spent Pot Linings, Dross, and Non-Hazardous Waste. Fly ash disposal and reporting are carried out in accordance with legal requirements. The Ash Compliance Report is available at: https://www.hindalco.com/Upload/PDF/mahan-annual-fly-ash-notification-reoprt-fy25.pdf The Waste generated and disposed of by the Entity, as well as the actual and potential impacts on human well-being and the environment, have been assessed as part of the impact assessment under ISO 14001. Waste data are reported to the Pollution Control Board via Form-IV, available at: https://www.hindalco.com/Upload/PDF/mahan-form-4-cpp-fy25.pdf The Entity undergoes a 'Zero Waste to Landfill' assessment and has a 100% diversion rate for Hazardous Waste. The Entity's Waste data and mitigation strategy are disclosed in the Integrated Annual Report,

CRITERION	RATING	COMMENT
		pages 174-180: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Conformance	The Entity has developed and implemented procedures addressing Spent Pot Lining (SPL). There are specific storage conditions and segregation of carbon and refractory. The refractory portion is sent to an authorised co-processor (a cement factory), while the carbon portion is sent to authorised recyclers. None of the SPL residue is sent to landfill. The Entity has audited the SPL recycler and verified their environmental approvals for handling and recycling Dross.
6.8a-d Dross	Conformance	The Entity has developed and implemented procedures to address Dross disposal. Dross undergoes initial hot-metal recovery before being recycled by an external processor. A daily record is maintained for internal Dross movements from the Casthouse to the storage yard. The Entity has audited the Dross recycler and verified their environmental approvals for handling and recycling Dross.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	The Entity has conducted a water risk assessment, using various studies and tools, including the Aqueduct Water Risk Atlas. The Entity has developed a Water Management Plan with clear tasks and responsibilities, executed through the Water Task Force's corporate/unit structure, which meets monthly. The water balance diagram is reviewed monthly and covers both the Smelter and the Captive Power Plant (CPP), with the largest consumption occurring in the CPP cooling tower. The Entity's water consumption, plans and risks are available in the Integrated Annual Report, pages 166-173: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf The Entity withdraws water from the Gopad River via a 40-kilometre underground pipeline, which passes through 18 villages and a forest area. The Entity monitors for unauthorised tapping of the pipeline. The quantity of water withdrawal is within the agreed allotment with the Water Resources Department of Madhya Pradesh. The Entity has implemented measures to better understand water-related risks, including conducting hydrogeological studies and constructing a dam.
7.2a-e Water Management	Conformance	The Entity has developed a water-positive roadmap for 2050. It conducts daily monitoring and periodic water audits within its premises and along the water pipeline, and water-related KPIs are tracked monthly and discussed by the Water Task Force. The Entity has undertaken an external water audit detailing areas of water conservation, water sources, internal reservoirs, and rainwater harvesting, which was further independently studied by an expert agency to produce a management plan for the plants' run-off and a rainwater harvesting design for the township. The Entity is in the commissioning phase of the 'Reverse Osmosis Reject Treatment for Fluoride Removal' project, which will recover

CRITERION	RATING	COMMENT
		fluoride (as Aluminium fluoride, AlF_3) for return to the pot room, and the treated water will be returned to the system. The Water Management Plan is available in the Integrated Annual Report, pages 166-167: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Minor Non-Conformance	The Entity has undertaken a Biodiversity Assessment via an external agency (2022) that covers the plant area and adjacent colony and included a Biodiversity index score based on the Convention on Biological Diversity (CBD). The Biodiversity Assessment, however, does not assess the potential impacts on Ecosystem Services associated with water pipelines, railway lines, and electricity transmission lines, nor does it include a risk assessment of the potential impacts on Biodiversity and Ecosystem Services within the Entity's Area of Influence. The Entity reports on the implementation of the Wildlife Conservation Plan, developed as an environmental approval commitment to protect Schedule I fauna, including peacock, leopard and sloth bear. A revised study is currently underway and is expected to be completed early in 2027. The Environmental Clearance Compliance Report is available at: https://www.hindalco.com/Upload/PDF/mahan-ec-compliance-fy26-april2025-sept-2025.pdf The Entity is currently conducting a revised Biodiversity and Ecosystem Services Risk Assessment study covering both the plant and buffer areas, and the draft report was available during the Audit.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable as the Entity's current Biodiversity Risk and Impact Assessment Report does not identify any Priority Ecosystem Services.
8.2a-g Biodiversity Management	Minor Non-Conformance	The Entity has implemented the Hindalco Biodiversity Policy that defines a commitment to achieve 'No Net Loss' of Biodiversity and to 'Net Positive Impact' by 2050, available at: https://www.hindalco.com/Upload/PDF/hindalco-biodiversity-policy.pdf The Entity has developed a site-specific Biodiversity Management Plan that primarily focuses on revegetation, in line with regulatory requirements, corporate ambitions, and past biodiversity studies. The Hindalco Biodiversity Committee includes two members representing the Entity, which presents site-specific biodiversity updates and action plans. The Entity's Biodiversity and Ecosystem Services-related disclosure is included in the Integrated Annual Report page: 188-193, https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf However, the Biodiversity Management Plan must be revised and adjusted following completion of the revised Biodiversity Assessment to fully assess Ecosystem Services and the Entity's buffer area. Additionally, the existing Biodiversity Management Plan does not

CRITERION	RATING	COMMENT
		address mitigation measures required for the nearby Protected Forest area.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable as the Entity's current Biodiversity Risk and Impact Assessment Report does not identify any Priority Ecosystem Services.
8.4 Alien Species	Conformance	The Entity has developed a site-specific Invasive Species Management Plan to manage invasive species such as *Leucaena* (*Subabool*) and *Lantana camara*. Management measures are implemented and progress on invasive species is monitored, e.g., removal (uprooting) across approximately 15 acres. The Biodiversity and Ecosystem Services-related disclosures are included in the Integrated Annual Report, pages: 188-193: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity has made a commitment to "No Go" in World Heritage Properties. The Entity is not located near a World Heritage Property.
8.6a-d Protected Areas	Conformance	The Entity has committed to not operating within critical zones, including World Heritage Sites, Protected Areas, and Ramsar wetlands. The Entity has developed a Wildlife Conservation Plan for the 'Reserve Forest' located within 10 kilometres of the Entity, as part of its environmental approval. The Environmental Clearance Compliance Report is available at: https://www.hindalco.com/Upload/PDF/mahan-ec-compliance-fy26-april2025-sept-2025.pdf The Entity falls within the Orgari Protected Forest and 15 other similar Protected Forests within 10km of the Entity and requires site-level mitigation. The Entity is conducting a revised Biodiversity Assessment study covering both the plant and buffer areas, with completion expected by January 2027. It also completed a Wildlife Conservation Plan in 2017 for a similar Protected Area to fulfil legal requirements, and this Plan is also currently undergoing a review. The Entity undertook the revised assessments to revise current practices and align with legal requirements and Hindalco's 'No Net Loss' ambition. As a result, it is expected that the existing Biodiversity Management Plan will require implementation of these substantial changes.
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-right-Policy.pdf The Entity conducted a Human Rights Due Diligence process that addressed various Human Rights and potential abuses covering a

CRITERION	RATING	COMMENT
		wide range of Stakeholders, including contractors, persons with disabilities, security practices, apprenticeships, suppliers, and communities. The Entity has conducted a 'Train the Trainer' session on Human Rights, during which certified internal resources were developed, and Human Rights training has subsequently been delivered across management, Workers, contract Workers, and security personnel.
9.2a-e Gender Equity and Women's Empowerment	Conformance	The Entity has implemented various women-centric Policies to ensure gender equity, including enhanced maternity benefits, a Spouse Policy, and protection of performance ratings during maternity leave. The effectiveness of the gender equity actions is detailed in the Integrated Annual Report, pages 108-109, 122-123: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
9.3a-i Indigenous Peoples	Minor Non-Conformance	The Entity's Local Communities comprise 15 villages, where four are 'core' communities, whose land was purchased for plant construction or the establishment of the periphery villages. The Entity has established various Corporate Social Responsibility (CSR) programs and financial provisions and assigned responsible employees who work closely with the Local Community. The Entity has implemented the Hindalco Human Rights Policy, which addresses its commitment to affected Local Communities and Indigenous Peoples. It has also established the Rehabilitation, Resettlement and Protection of Indigenous Peoples Policy, addressing Indigenous Peoples' rights and the Free, Prior and Informed Consent (FPIC) process: https://www.hindalco.com/Upload/PDF/IPRR-policy.pdf Further information on the Entity's approach to Indigenous Peoples is available in its Integrated Annual Report, pages 198-199: https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf The Entity has developed the Technical Standard TS 24, which defines a process for identifying Indigenous Peoples. However, the Entity has no formal commitment to respect the rights and interests of Indigenous Peoples in accordance with the UN Declaration on the Rights of Indigenous Peoples. It does not have a process to inform Indigenous Peoples of the relevant ASI Performance Standard requirements and the ASI Certification Audit process, nor does it involve them in a manner that is accessible, timely, and understandable. There is no demonstrated internal capacity by virtue of relevant experience and/or training about mapping indigenous communities by their cultural characteristics and implementing the FPIC process (whenever required)
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 existing Facility.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Conformance	The Entity has established ongoing consultation and cooperation in good faith with the Indigenous Peoples (Local Communities), as identified during the visit and interviews as part of the Audit. The Entity's CSR team periodically consult and cooperates in good faith with Indigenous Peoples' representatives. The related disclosures have been made in the Integrated Annual Report, 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 or values in the close vicinity of the Entity's operations.
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity, as there are no cultural or sacred heritage sites or values in the immediate vicinity of the Entity's operations.
9.6a-i Displacement	Conformance	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 has also implemented the Group-wide Project Development and Life Cycle Management Standard, which details sustainability considerations throughout project development and life cycle stages. At the time of the Entity's establishment, a Rehabilitation and Resettlement (R&R) Plan was developed to manage the large number of families displaced. The Plan was supervised by government authorities, which followed the statutory public hearing process. The Entity constructed houses in Manjhigawan, where the majority of displaced families were relocated. Some families were not relocated as alternatives were available to them. Employees who belong to a displaced family (a 'project affected person') are paid a special allowance in addition to their salary as per the initial agreement. The visit to the R&R colony as part of the Audit found that the civic infrastructure has been created as per the agreed terms and conditions of the land acquisition.
9.7a-h Affected Populations and Organisations	Conformance	The Entity works closely with Affected Populations and Organisations through the CSR program. The CSR activities are conducted across the 15 surrounding villages within the Entity's Area of Influence. There is one resettled colony for project-affected families at Manjhigawan. Various CSR projects were visited during the Audit, and focused discussions were held with affected/beneficiary individuals and families. The Entity also reports and updates government officials on its CSR activities and community engagement. The impact on Affected Populations and Organisations was assessed and forms part of the conditions of the environmental clearances, as per statutory provisions. Periodic progress is reported six-monthly to statutory authorities and is available at: https://www.hindalco.com/Upload/PDF/mahan-ec-compliance-fy26-april2025-sept-2025.pdf

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

CRITERION	RATING	COMMENT
		There are five registered Trade Unions, each represented by two Workers, and all of the Entity's Workers have joined a Trade Union. The Entity provides offices for each Trade Union outside the company premises. The Unions also take care of contract Workers, and there is a provision for monthly meetings between management, the contractor, and the supervisor to discuss operational issues; 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 the right to Freedom of Association and Collective Bargaining.
10.2a-c Child Labour	Conformance	The Entity is committed to preventing Child Labour and does not employ Workers under 18 years of age. The Entity's Scrum Portal (contract labour management system) restricts the engagement of Workers under 18 years of age.
10.3a-c Forced Labour	Minor Non-Conformance	The Entity has committed to prohibiting Forced Labour and modern slavery, as stated in its various policies, including the Human Rights Policy, Corporate Values, Code of Conduct, and Supplier Code of Conduct. However, the Entity has not publicly disclosed an annual Modern Slavery Statement detailing its actions to address modern slavery.
10.4a-c Non-Discrimination	Conformance	The Entity is committed to preventing Discrimination on the basis of gender and age in hiring, promotion, and training. It has developed procedures and guidelines for high-risk activities, such as employee performance appraisals, and has trained its employees on non-Discrimination. The Entity, at Group level, has undertaken a gender pay gap assessment, which determined there was a 3.7% Adjusted Pay Gap.
10.5 Communication and engagement	Conformance	The Entity has an established practice of engaging and communicating with its employees on an ongoing basis through various channels, such as monthly town hall meetings. For contract Workers, coffee town hall meetings are held with the Head of both the Smelter and CPP. The Entity has conducted an annual "Vibes" survey, and the engagement score in the most recent survey increased compared to the 2023 score. There is an Organisation Effectiveness (OE) dashboard to track and monitor various employee engagement and welfare programs.
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. As per 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	Minor Non-Conformance	The Entity's remuneration payments are made in accordance with the national labour laws and the Collective Bargaining Agreement (Long Term Settlement) on a monthly basis through the banking system. However, in randomly selected contract workers recently hired by service providers, they do not have a formal employment agreement detailing terms of employment such as a probation period. There is an agreement in place for 'Project Affected People' employees to receive an allowance based on their employment category (unskilled, semi-skilled, and skilled). The Entity maintains the Employee Register in Form A, as required by law. Furthermore, no living wage assessment was conducted to ensure that wages paid for a normal working week meet at least the legal or industry minimum standard and/or are sufficient to meet Workers' basic needs.
10.8a-c Working Time	Conformance	The Entity operates 24 hours a day, seven days a week across three shifts, with a standard 48-hour working week for Workers/associates. Working hours are recorded electronically (biometrically) for all employees, including contract Workers. A weekly rest day is provided after six consecutive working days. The Entity's working hours practices conform to the applicable national law and industry standards on Working Time (including Overtime hours), public holidays, and paid annual leave.
10.9a-b Informing Workers of Rights	Conformance	The Entity informs Workers of their rights through induction training, periodic refresher training, displays, employee's engagement activities.
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity has implemented an ISO 45001:2018 certified Occupational Health and Safety (OH&S) Management System. The Audit found that the OH&S Management System is implemented, safety signage is in place, personal protective equipment is used, and chemical secondary containment is compliant. Hazard identification is conducted and periodically reviewed for major activities in consultation with Workers, for example, routine work instructions related to housekeeping at pitch unloading are displayed in the various Workers' languages.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	The Entity has established an Apex Safety Committee, chaired by the Unit Head and includes management staff and other Workers, which undertake subject-specific review of the plant's safety performance. The meeting minutes are recorded, communicated and tracked for progress. The Entity has implemented an OH&S Management System compliant with ISO 45001:2018. There is a monthly Hindalco safety application/dashboard that captures safety Key Performance Indicators (KPIs), including both leading and lagging indicators, such as lost-time incidents and recordable injuries. The Entity has short-term, mid-term, and long-term safety goals. Benchmarking of the Entity's OH&S performance against comparable peer businesses is undertaken, and its effectiveness is available in the Integrated Annual Report, pages 92-101:

CRITERION	RATING	COMMENT
		https://www.hindalco.com/Upload/PDF/hindalco-annualreport-2024-25.pdf
11.2 Employee engagement on Health and Safety	Conformance	The Entity has a Safety Committee, which works closely with Human Resources for employee engagement on Health and Safety related topics. Employees are engaged through monthly safety awareness themes. OH&S awareness activities are planned to be engaging and interactive. There are also six safety-related sub-committees and 18 task forces, e.g., confined space task force, which comprises 16 members and is further supported by a small group activity involving Workers.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	22 October 2026	Initial Certification Audit – Provisional Certification