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ASI CERTIFICATION  
PERFORMANCE  
STANDARD



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PRESENTED TO

**HINDALCO INDUSTRIES  
LTD – RENUKOOT  
DOWNSTREAM**

CERTIFICATE  
NUMBER

327

ASI  
STANDARD

PERFORMANCE  
STANDARD  
(V2 2017)

CERTIFICATION  
LEVEL

FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITOR

CETIZION  
VERIFICA

DATE OF ISSUE

12 SEPTEMBER 2023

DATE OF EXPIRY

11 SEPTEMBER 2026

CERTIFIED SINCE

12 SEPTEMBER 2023

AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. H.', written over a white background.

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](http://www.aluminium-stewardship.org)*

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CERTIFICATION SCOPE

Manufacture of Ingots, Wire Rods, Rolled and  
Extruded Products at the Renukoot facility, India.

# SUMMARY AUDIT REPORT

## PERFORMANCE STANDARD

### OVERVIEW

MEMBER NAME	HINDALCO INDUSTRIES LTD
ENTITY NAME	HINDALCO INDUSTRIES LTD – Renukoot Downstream
CERTIFICATION SCOPE	Manufacture of Ingots, Wire Rods, Rolled and Extruded Products at the Renukoot facility, India.
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Casthouses</li><li>Semi-Fabrication</li><li>Material Conversion (Production and Transformation)</li></ul>
ASI STANDARD	<ul style="list-style-type: none"><li>Performance Standard V2</li></ul>
AUDIT TYPE	<ul style="list-style-type: none"><li>Initial Certification Audit</li></ul>
AUDIT FIRM	CETIZION Verifica
AUDIT DATE	<ul style="list-style-type: none"><li>15 – 19 May 2023</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>18 August 2023</li></ul>
AUDIT SCOPE	<p>The audit scope covered the manufacture of Ingots, Wire Rods, Rolled and Extruded Products at the Renukoot facility, India.</p> <p>The supply chain activities included in the audit scope:</p> <ul style="list-style-type: none"><li>Aluminium Re-melting/Refining</li><li>Casthouses</li><li>Material Conversion (Production and Transformation)</li><li>Other manufacturing or sale of products containing Aluminium</li></ul> <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none"><li>Certification</li></ul>
AUDIT METHODOLOGY DECLARATION	The Auditors confirm that:

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- ☑ 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.
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CERTIFICATION PERIOD	12 September 2023 – 11 September 2026
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NEXT AUDIT TYPE	Surveillance Audit
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NEXT AUDIT DUE DATE	11 March 2024
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CERTIFICATE NUMBER	327
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## SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has identified applicable legal requirements and periodic monitoring meetings are undertaken and are chaired by the Unit Head. There is a digital compliance tool in place. The Entity has developed procedures for legal compliance audits, which require periodic independent compliance audits.
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 receive training on anti-Corruption during inductions and periodic refresher training.
1.3 Code of Conduct	Conformance	The Entity has implemented the Hindalco Corporate Principle and Code of Conduct, released 12 August 2022: <a href="https://www.hindalco.com/upload/pdf/hindalco-code-conduct.pdf">https://www.hindalco.com/upload/pdf/hindalco-code-conduct.pdf</a> Training is delivered on the Code of Conduct, corporate values and anti-bribery laws.
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	There are various Policies implemented throughout the Entity which address Environment, Social and Governance (ESG) topics, either as incorporated policies or as a stand-alone document. Statutory reporting on corporate governance is periodically reported to the regulatory body and Stakeholders: <a href="https://www.hindalco.com/investor-centre/governance/corporate-governance-report">https://www.hindalco.com/investor-centre/governance/corporate-governance-report</a> Human Rights policy: <a href="https://www.hindalco.com/upload/pdf/human-right-policy.pdf">https://www.hindalco.com/upload/pdf/human-right-policy.pdf</a> Environment Policy: <a href="https://www.hindalco.com/upload/pdf/hindalco-environment-policy.pdf">https://www.hindalco.com/upload/pdf/hindalco-environment-policy.pdf</a>
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	The ESG Policies are endorsed by the Entity's unit level management. Appropriate resources, including employees, finance and infrastructure are provided and reviewed monthly.
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	The Entity's ESG policies are communicated to both internal and external Stakeholders as suitable e.g., displayed at the Entity, training of employees,

CRITERION	RATING	COMMENT
		available on the website, and focused interaction with the community under the corporate social responsibility programs and initiatives.
2.2 Leadership	Conformance	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, who have been trained on these requirements.
2.3a Environmental and Social Management Systems (environmental)	Conformance	The Entity is part of the Hindalco Group-level ISO 14001 certification, valid to November 2023: <a href="https://www.hindalco.com/upload/pdf/certificate/renukot-0055420-QMS-OHSAS-EMS-ENGUS-UKAS_ISO.PDF">https://www.hindalco.com/upload/pdf/certificate/renukot-0055420-QMS-OHSAS-EMS-ENGUS-UKAS_ISO.PDF</a>
2.3b Environmental and Social Management Systems (social)	Conformance	The Entity has implemented the Hindalco social policies and guidelines, available in the central Human Resources tools, as well as other relevant documents such as the certified standing order (rule book) and collective bargaining agreement. The Entity is part of the Hindalco 'Great Place to Work' certification in recognition of good human resources practices: <a href="https://www.hindalco.com/careers/hindalco-certified-a-great-place-to-work#:~:text=Hindalco%20has%20been%20certified%20a,%2D%20Trust%20and%20High%2DPerformance">https://www.hindalco.com/careers/hindalco-certified-a-great-place-to-work#:~:text=Hindalco%20has%20been%20certified%20a,%2D%20Trust%20and%20High%2DPerformance</a> For further information on the awards and recognition for ESG practices, refer to: <a href="https://www.hindalco.com/about-us/awards-and-recognitions">https://www.hindalco.com/about-us/awards-and-recognitions</a>
2.4 Responsible Sourcing	Minor Non-Conformance	The Entity has implemented the Aditya Birla Group (ABG) Corporate level responsible sourcing Policies. The Procurement team satisfactorily understand the related Policies and sanctioned and high-risk countries. There is periodic screening to confirm there is no procurement with high-risk or sanctioned countries. However, there is no evidence of conformance with the prescribed Corporate (ABG) Sustainability Framework for its 'Tier One' suppliers, as stipulated in the requirements of the ABG Supply Chain and Procurement Policy. Despite this, there is ongoing activity to develop a supplier auditing framework and audit checklist, however the commencement of audit activities was delayed due to COVID-19. The latest version of the Supplier Code of Conduct has also not been communicated.

CRITERION	RATING	COMMENT
2.5 Impact Assessments	Conformance	There is documented Capital Expenditure Management System (CEMS) Manual that details the step by step process activities. The project was subject to a comprehensive review assessing ESG aspects including statutory approvals and safety standards at the Entity and Corporate levels, and progress is tracked via the Enterprise Resource Planning (ERP) tool.
2.6 Emergency Response Plan	Conformance	The Entity has developed and implemented a detailed on-site Emergency Response Plan. The command structures are described in the Plan and the emergency control room is staffed by a security team continuously.
2.7 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 for mergers and acquisitions. There has been no merger or acquisition activity during the past three years.
2.8 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, with responsibility with the Corporate Executive Committee. There has been no closure, decommissioning and divestment activity during the past three years.
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Conformance	The Entity is part of the Hindalco Group's sustainability performance reporting, publicly disclosed in the Integrated Annual Report, which is prepared in accordance with the Global Reporting Initiative (GRI) Guidelines: <a href="https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf">https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf</a>
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: <a href="https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf">https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf</a>
3.3a Payments to governments (legal and contractual)	Conformance	The Entity only makes payments to governments for applicable taxes such as Goods and Service Tax (GST) in India, import duty or income tax, on a legal

CRITERION	RATING	COMMENT
		or contractual basis. This is undertaken strictly through bank transfer and not via cash transactions,
3.3b Payments to governments (disclosure - bauxite mining)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
3.4 Stakeholder complaints, grievances and requests for information	Conformance	<p>The Entity has implemented a grievance handling procedure which defines various means of receiving grievances, escalation of grievances and response times, which is available via email: <a href="mailto:hil-rkt-ruralmeet@adityabirla.com">hil-rkt-ruralmeet@adityabirla.com</a></p> <p>There are proactive measures to outreach employees including Contractors to have consultation and raise any concerns. There is practice of monthly face to face consultation with contract employees and minutes are recorded. The grievance procedure is detailed in the employees' Collective Bargaining agreement. The Entity has a Whistleblower Policy: <a href="https://www.hindalco.com/upload/pdf/hindalco-whistle-blower-policy-19.pdf">https://www.hindalco.com/upload/pdf/hindalco-whistle-blower-policy-19.pdf</a></p>
PRINCIPLE 4 MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	The Entity has evaluated life cycle impacts of its major Products, including wire rod and extruded parts. A Life Cycle Assessment (LCA) study was conducted using a cradle-to-gate methodology as per ISO 14040 and ISO 14044.
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	The LCA study was conducted using cradle-to-gate methodology, as per ISO 14040 and ISO 14044.
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	The LCA related disclosures are included in the Hindalco Integrated Annual Report 2022-23, page 113: <a href="https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf">https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf</a>
4.2 Product design	Conformance	Product specifications are documented based on customers' specific requirements and any necessary consideration of environment and health and safety factors are implemented during process development to optimise consumption and impact.
4.3a Aluminium Process Scrap (targets)	Conformance	The Entity has established a target of collecting and re-using 100% Process Scrap.
4.3b Aluminium Process Scrap (alloy separation)	Conformance	Aluminium Process Scrap is segregated as per alloy/grades and subsequently remelted and reused. The Process Scrap segregation, identification and labelling of grade types were found satisfactory during the audit.

CRITERION	RATING	COMMENT
4.4a Collection and recycling of products at end-of-life (strategy)	Conformance	There is corporate level strategy, including targets and engagement with various Stakeholders to increase the collection and recycling rates. Refer to the Integrated Annual Report, page 43: <a href="https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf">https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf</a> At a Unit level, the Entity engages with the local recycling ecosystem to increase recycling rates.
4.4b Collection and recycling of products at end-of-life (engagement)	Conformance	The Entity is developing a can recycling facility to address the needs of various Group companies. Further details are available in the Integrated Annual Report, page 43: <a href="https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf">https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf</a> The Entity engages with the local recycling ecosystem in effort to increase recycle rates.
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	The Entity has implemented a system to account for Greenhouse Gas (GHG) emissions (Scope 1 and Scope 2) and energy consumption by source. The GHG data are reported at a corporate level in the Integrated Annual Report, page 136: <a href="https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf">https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf</a> At the Entity, training on GHG emissions has been conducted by the Corporate office.
5.2 GHG emissions reductions	Conformance	The Hindalco Group level 'Decarbonisation Roadmap' and the according Entity level GHG Emissions Reduction Plans have been developed with targets to 2025 and disclosed in the Integrated Annual Report, page 28: <a href="https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf">https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf</a> Specific measures are being implemented to achieve the 2025 targets, with the major contribution from sourcing purchased renewable energy and the retrofitting of annealing and soaking furnaces.
5.3a Aluminium Smelting (management system)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3b Aluminium Smelting (up to and including 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3c Aluminium Smelting (after 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 6 EMISSIONS, EFFLUENTS AND WASTE		



CRITERION	RATING	COMMENT
6.1 Emissions to Air	Minor Non-Conformance	<p>The Entity complies with the legal requirement for stack monitoring, ambient air quality monitoring and noise emission monitoring as per the Consent for Operation (CFO), issued by the Uttar Pradesh State Pollution Control Board. The Entity implements the Corporate level technical standard, which defines air emission related requirements. There is periodic monitoring of air emissions from stacks, ambient air quality monitoring and noise monitoring day and night, undertaken by an external accredited testing laboratory. The air pollution levels are communicated to Stakeholders and interested parties as per statutory requirements, including the external display board.</p> <p>However, there are various areas where there is no effective control for collecting process emissions. This is not effectively managed via fixed stacks, especially during the initial phase of charging and saw cutting (billet, scrap). Also, the quarterly stack monitoring could not be completed for six months of 2022.</p>
6.2 Discharges to Water	Conformance	<p>The Entity has a valid consent for water under the Water (Prevention and Control of Pollution) Act 1974. The wastewater (treated water) parameters such as pH, Suspended Solids, Biological Oxygen Demand (BOD), oil and grease are checked. There is no water discharge, except rainwater for which there are dedicated drains connected to external municipal drains.</p>
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	<p>The Entity has implemented the Hindalco corporate procedure to conduct assessment of the major risk areas of operations where Spills and Leakage may occur. The risk assessment has been undertaken and addresses Spills and Leakage which may contaminate air, water and/or soil.</p>
6.3b Assessment and Management of Spills and Leakage (management)	Conformance	<p>The Entity has developed a management plan and implemented control measures to contain and prevent Spills and Leakage in accordance with the risk assessment. There is an internal process to collect the Spills performance data for periodic review.</p>
6.4a Reporting of Spills (immediate disclosure)	Conformance	<p>The Entity has established a reporting system or practices for immediate reporting of Spills and Leakage.</p>
6.4b Reporting of Spills (regular reporting)	Conformance	<p>The Entity reports annually on Spills and Leakages through the Environment Statement (Form V) as well as in the monthly environmental performance report</p>

CRITERION	RATING	COMMENT
		submitted to local authorities. The reporting of Spills and Leakages is also addressed in the Hindalco Integrated Annual Report: <a href="https://www.hindalco.com/integrated-annual-report/hindalco-integrated-annual-report-2021-22.pdf">https://www.hindalco.com/integrated-annual-report/hindalco-integrated-annual-report-2021-22.pdf</a>
6.5a Waste management and reporting (strategy)	Conformance	The Entity has developed a procedure on waste management, separating Hazardous and Non-Hazardous Waste, with a focus on waste minimisation at the source, in accordance with the Waste Mitigation Hierarchy.
6.5b Waste management and reporting (disclosure)	Conformance	The Entity publicly reports on Waste management via the Hindalco Integrated Annual Report, page-99: <a href="https://hindalco.com/upload/pdf/hindalco-integrated-annual-report-2021-22.pdf">https://hindalco.com/upload/pdf/hindalco-integrated-annual-report-2021-22.pdf</a>
6.6a Bauxite Residue (storage construction)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6b Bauxite Residue (integrity checks and controls)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6c Bauxite Residue (water discharge)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6d Bauxite Residue (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6e Bauxite Residue (state of the art technologies)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6f Bauxite Residue (remediation)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a Spent Pot Lining (SPL) (storage and management)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7b Spent Pot Lining (SPL) (recovery and recycling)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7c Spent Pot Lining (SPL) (Untreated SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7d Spent Pot Lining (SPL) (review of alternatives)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7e Spent Pot Lining (SPL) (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a Dross (recovery)	Conformance	The Entity is aiming to maximise the recovery of Aluminium by treatment of Dross and Dross residues using an authorised Dross processing supplier.

CRITERION	RATING	COMMENT
6.8b Dross (recycling)	Conformance	The Entity has a valid authorisation under the provision of 'hazardous and other waste' (management and transboundary movement) that covers Dross. The Dross generated is segregated, stored and disposed to an authorised recycling agency.
6.8c Dross (review of alternatives)	Conformance	The Entity regularly reviews alternative options to prevent landfilling of Dross residues.
PRINCIPLE 7 WATER STEWARDSHIP		
7.1a Water assessment (mapping)	Conformance	The Entity has developed a water balance diagram. Water flow meters, which are calibrated to measure/monitor water consumption and discharge quantities, are installed and operational.
7.1b Water assessment (risk assessment)	Conformance	The Entity has developed detailed water usage and water risk assessments and according management plans have been identified and taken up for project approvals such as the installation of a zero liquid discharge system.
7.2a Water management (management plans)	Conformance	The Entity has implemented the Group level Water Stewardship Policy as well as a technical standard for water management. The Entity has developed water management plans as well as training and awareness among employees e.g. World Water Day celebrations.
7.2b Water management (monitoring)	Conformance	Daily water consumption is monitored using flow meters which are calibrated and these data are further consolidated in monthly reports. The statistical analysis is undertaken for performance improvements and the decision making process on a monthly basis. Specific Water Consumption (SWC) per tonne of finished goods is tracked as a key metric. There is a Water Taskforce which meets monthly and records of meetings are maintained.
7.3 Disclosure of water usage and risks	Conformance	The Entity submits periodic compliance reports to government authorities e.g. the Annual Return includes water performance data and other environmental performance data to the Uttar Pradesh Pollution Control Board. Public disclosure is provided in the Integrated Annual Report: <a href="https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf">https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf</a>
PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Conformance	The Entity conducted a Biodiversity assessment in 2022 using an external agency.

CRITERION	RATING	COMMENT
8.2a Biodiversity management (biodiversity action plans)	Minor Non-Conformance	The Entity has not established a documented Biodiversity management plan with time-bound targets to address Material impacts and monitor its effectiveness. The Biodiversity assessment identified need for action however, there is no evidence of management review and approval. Additionally, there is no linkage with the Hindalco Corporate goal of 'No Net Harm by 2050.
8.2b Biodiversity management (consultation and mitigation hierarchy)	Conformance	The Biodiversity plan is discussed during the Entity level sustainability meetings, 'townhall' meetings as well as with the nearby community via the Corporate Social Responsibility (CSR) program personnel.
8.2c Biodiversity management (reporting)	Conformance	Biodiversity related disclosures are provided through the Hindalco Integrated Annual Report, page 156: <a href="https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf">https://www.hindalco.com/upload/pdf/hindalco-annual-report-2022-23.pdf</a>
8.3 Alien Species	Minor Non-Conformance	There is no documented risk assessment of potential impacts from alien and invasive species. As per the Biodiversity risk assessment, invasive species are present.
8.4a Commitment to "No Go" in World Heritage properties (exploration and new mines)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.4b Commitment to "No Go" in World Heritage properties (existing operations)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.5a Mine rehabilitation (best available techniques)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.5b Mine rehabilitation (financial provisions)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 9 HUMAN RIGHTS		
9.1a Human Rights Due Diligence (policy)	Conformance	The Entity adheres to a Corporate level Human Rights Policy, revised in August 2022, which includes a formal commitment to fulfil national and international Human Rights obligations and undertake the necessary Due Diligence: <a href="https://www.hindalco.com/upload/pdf/human-right-policy.pdf">https://www.hindalco.com/upload/pdf/human-right-policy.pdf</a>
9.1b Human Rights Due Diligence (process)	Minor Non-Conformance	The Entity has established a Human Rights Risk Register, which addresses internal and external business activities with various risk categories. The Entity has implemented a digitalised Contract Labour Management System (CLMS). Contractors are

CRITERION	RATING	COMMENT
		provided training on compliances and Human Rights. However, the Human Rights risks in the supply chain, related to Conflict-Affected and High-Risk Areas (CAHRAs) are not adequately addressed.
9.1c Human Rights Due Diligence (remediation)	Conformance	<p>The Entity has developed adequate remedial measures to manage violations of any Human Rights e.g., complaints grievance mechanism, a Whistleblower Policy and detailed guidelines in the Corporate Code of Conduct.</p> <p><a href="https://www.hindalco.com/upload/pdf/hindalco-code-conduct.pdf">https://www.hindalco.com/upload/pdf/hindalco-code-conduct.pdf</a> and</p> <p><a href="https://www.hindalco.com/upload/pdf/hindalco-whistle-blower-policy-19.pdf">https://www.hindalco.com/upload/pdf/hindalco-whistle-blower-policy-19.pdf</a></p> <p>The Entity audits the status of Labour Rights and Human Rights using a structured checklist.</p>
9.2 Women's Rights	Conformance	<p>Human Rights including Women Rights are addressed in the corporate Human Rights Policy: <a href="https://www.hindalco.com/upload/pdf/human-right-policy.pdf">https://www.hindalco.com/upload/pdf/human-right-policy.pdf</a></p> <p>Specific benefits such as maternity leave, creche and free sanitary items are provided for women employees. Other standard employee benefits are consistent with those received by male employees. The Prevention of Sexual Harassment (POSH) Policy and guidelines are documented and made publicly available at:</p> <p><a href="https://www.hindalco.com/upload/pdf/hindalco-posh-policy.pdf">https://www.hindalco.com/upload/pdf/hindalco-posh-policy.pdf</a></p> <p>Information including the POSH Policy and grievance reporting channel is provided on display boards. The Entity is working towards hiring more female employees.</p>
9.3 Indigenous Peoples	Not Applicable	This Criterion is not applicable, as there is no presence of Indigenous Peoples or their lands, territories and resources identified.
9.4 Free, Prior, and Informed Consent (FPIC)	Not Applicable	This Criterion is not applicable, as there is no presence of Indigenous Peoples and thus Free, Prior, and Informed Consent (FPIC) is not required.
9.5 Cultural and sacred heritage	Not Applicable	This Criterion is not applicable, as there are no sacred or cultural heritage sites and values within the Entity's Area of Influence.
9.6a Resettlements (avoid or minimise)	Not Applicable	This Criterion is not applicable, as there are no resettlements being considered or have taken place during the period since the Entity joined ASI. However, the Entity has developed related guidelines on resettlement.

CRITERION	RATING	COMMENT
9.6b Resettlements (where unavoidable)	Not Applicable	This Criterion is not applicable, as there are no resettlements being considered or have taken place during the period since the Entity joined ASI. However, the Entity has developed related guidelines on resettlement.
9.7a Local Communities (rights and interests)	Conformance	There is an established integrated Corporate Social Responsibility (CSR) approach to serve the 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.
9.7b Local Communities (impacts)	Conformance	The Aditya Birla Rural Technology Park (ABRTP), an integrated and holistic centre to serve rural communities within the Entity's Area of Influence, is located approximately 21 kilometres from the Entity. Local Communities are largely dependent on agriculture and employment with Hindalco directly or indirectly. The ABRTP work, with a focus on education, healthcare, sustainable livelihoods, rural infrastructure and social issues, has been recognised and awarded by the Government of India. The flagship is a land and water management program in which water dams are constructed to enable recharge of groundwater and increase agriculture income. The ABRTP campus is equipped for skills training across many industries.
9.7c Local Communities (livelihoods)	Conformance	The audit team visited with village/community and CSR project areas to understand the impacts on livelihoods and the opportunities created by the Entity's business activities. The Entity has created a positive impact on the livelihood of Local Communities with employment opportunities. This was highlighted by the Local Community heads and villagers and also confirmed during Worker interviews.
9.8 Conflict-Affected and High-Risk Areas	Minor Non-Conformance	The Entity has a formal commitment to avoid contributing to armed conflict or Human Rights abuses in Conflict-Affected and High-Risk Areas (CAHRAs). As per the Entity's current understanding, it does not have any business relationships with other Entities within CAHRAs. The Entity has implemented a Human Rights Policy and Supplier Code of Conduct: <a href="https://www.hindalco.com/upload/pdf/human-right-policy.pdf">https://www.hindalco.com/upload/pdf/human-right-policy.pdf</a> and <a href="https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf">https://www.hindalco.com/upload/pdf/annexure-IVa-hindalco-supplier-code-conduct.pdf</a>

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		However, there is no formal assessment of CAHRAs that addresses the supply chain and Human Rights risks.
9.9 Security practice	Conformance	The Entity's security practices are addressed in relevant Human Rights risk assessments. There is a security officer in charge who has overall responsibility for security personnel deployment, duty rosters and leave approval. Security guards are full time employees and part of the Trade Union and treated on par with other full time permanent employees. Monthly verification of working hours, wages and social benefits (provident fund, employees state insurance) were checked. Security guards have been provided training on Human Rights and other job-related topics.
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	The Entity has committed to Freedom of Association in its Human Rights Policy. A Works Committee comprised of management and Workers, including Contractors and full time employees, males and females, is established. There is an active Trade Union at the Entity. There is communication on the Works Committee members.
10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)	Conformance	The Entity has committed to the right of Workers to Collective Bargaining in the Human Rights Policy. There is Trade Union at the Entity which undertakes Collective Bargaining on behalf of Workers.
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Not Applicable	This Criterion is not applicable, as the Entity operates in India where Applicable Law does not restrict the right to Freedom of Association and Collective Bargaining.
10.2a Child Labour (minimum age)	Conformance	The exclusion of Child Labour is incorporated in the corporate level Human Rights Policy, and includes a formal commitment to fulfil both national and international Human Rights obligations and has undertaken necessary Due Diligence including on Child Labour. The Entity's existing practices ensures a minimum age of 18 years to allow entry into the plant. Proof of age documentation is available in employment files. No suspected case of Child Labour was identified during the audit.
10.2b Child Labour (hazardous)	Conformance	The Entity neither engages in nor supports Hazardous Child Labour in its business activities, as identified during the plant visit, worker interviews and review of hiring and job allocation records.

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10.2c Child Labour (worst forms)	Conformance	The Entity neither uses nor supports the use of the Worst Forms of Child Labour and complies with related national and international law.
10.3a Forced Labour (human trafficking)	Conformance	The Entity has developed policies and procedures that state it will neither engage in nor support the use of Forced Labour or Human Trafficking, either directly or through any employment or recruitment agencies. This was confirmed during a review of employment records and randomly selected worker interviews.
10.3b Forced Labour (deposits, fees, advances)	Conformance	The Entity has developed policies and procedures that state it will neither engage in nor support the use of Forced Labour. The Entity does not require any form of Deposit, Recruitment Fee or equipment advance from Workers either directly or through employment or recruitment agencies.
10.3c Forced Labour (migrant workers)	Conformance	The Entity has developed policies and procedures that state it will neither engage in nor support the use of Forced Labour. The Entity does not require any Migrant Workers to lodge deposits or security payments at any time.
10.3d Forced Labour (debt bondage)	Conformance	The Entity has developed policies and procedures that state it will neither engage in nor support the use of Forced Labour. The Entity does not hold any Workers in Debt Bondage or force them to work in order to pay off a debt.
10.3e Forced Labour (freedom of movement)	Conformance	The Entity has developed policies and procedures that state it will neither engage in nor support the use of Forced Labour. The Entity does not unreasonably restrict the freedom of movement of Workers in the workplace.
10.3f Forced Labour (retention of identity papers, permits, certificates)	Conformance	The Entity has developed policies and procedures that state it will neither engage in nor support the use of Forced Labour. The Entity does not retain original copies of Workers' identity papers, work permits, travel documents or training certificates.
10.3g Forced Labour (freedom to terminate employment)	Conformance	The Entity has developed policies and procedures that state it will neither engage in nor support the use of Forced Labour. The Entity does not deny Workers the freedom to terminate their employment at any time without penalty, given notice of reasonable length as stated in employment agreement.
10.4 Non-Discrimination	Conformance	The Entity has developed policies and practices that address non-Discrimination to ensure equal



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		<p>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 in the audit via a review of training, promotion and wages information as well as via worker interviews.</p>
10.5 Communication and engagement	Conformance	<p>The Entity identifies the training needs of employees, which cover behavioural, safety and functional (technical) training, and the training need identifications is part of employees' career development. There is new initiative "Gyan Apke dwar" to support training needs of other Hindalco units. Additionally, the 'Hindalco School of Excellence' situated at Renukoot, is well equipped in the design training halls and laboratory.</p> <p>The Entity engages with its employees and other external Stakeholders to effectively communicate its policies and programs, via display on notice boards and committees. There is annual event calendar prepared covering topics including stress management and 'townhall' meetings. Monthly townhall meetings are held to discuss hot spots, achievements, business performance and other related topics.</p>
10.6 Disciplinary practices	Conformance	<p>The Entity has a certified standing order as per its statutory requirements in which detailed statutory disciplinary practices are displayed in prominent locations including the employee entrance. Records of disciplinary measures taken were reviewed during the audit.</p>
10.7a Remuneration (living wage)	Minor Non-Conformance	<p>The Entity remunerates above the legal minimum wage. However, the Entity has not completed a formal estimate of a living wage.</p>
10.7b Remuneration (method of payment)	Conformance	<p>Monthly salaries are paid through bank transfer. Overtime payments are made at a premium rate (200% on weekdays). Payslips are emailed to each employee and includes full payment details.</p>
10.8 Working Time	Conformance	<p>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</p>

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		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. The Entity complies with applicable national laws and the Collective Bargaining Agreement.
PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Policy (policy)	Conformance	The Entity has documented its Occupational Health and Safety (OH&S) Policy, which is disseminated to the workforce via displays and training is provided in both Hindi and English. It is available at: <a href="https://www.hindalco.com/upload/pdf/safety-and-occupational-health-policy.pdf">https://www.hindalco.com/upload/pdf/safety-and-occupational-health-policy.pdf</a>
11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Conformance	The Entity has documented its OH&S Policy, which includes reference of its applicability to the workforce and other Stakeholders including visitors. All visitors undergo a mandatory safety briefing which addresses the Policy and the safety precautions to be followed as a visitor.
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	The Entity has documented within its OH&S Policy a commitment to respect and implement national and international laws on Worker Health and Safety, as applicable.
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Conformance	The Entity has documented within its OH&S Policy a commitment to respect the Workers' rights to understand the hazards and safe practices for their work, and the authority to refuse or stop unsafe work. Workers' understanding on the safety training provided, emergency preparedness and response related to drills, the emergency assembly areas and communication escalation was verified during Worker interviews.
11.2 OH&S Management System	Conformance	The Entity'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 instructions. All relevant IMS documents are available and have access rights for users.
11.3 Employee engagement on health and safety	Conformance	The Entity has established a Safety Committee comprising of management and Workers from various departments. The Entity has also developed a safety training plan for employees on various health and safety issues. The Entity has actively engaged with its Workers and Contractors on safety related topics.

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11.4 OH&S performance	Conformance	The Entity has established Key Performance Indicators (KPIs) including the number of minor accidents, reportable accidents and Lost Time Accident Rate (LTAR). The Entity evaluates and monitor its OH&S performance through monthly monitoring of KPIs and through internal and external audits.

**Document Control and Version History**

Revision	Date	Notes
0	12 September 2023	Initial Certification Audit – Full Certification