MP BIRLA GROUP

Follow standards, adhere to procedures, and deliver consistent success.

STANDARD OPERATING PROCEDURE MANUAL

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Table of Contents

Introduction

This Standard Operating Procedure (SOP) has been developed for Birla Jute Mills to establish a structured, consistent, and accountable framework for managing its operations in alignment with international best practices, statutory requirements, and the company's long-standing commitment to sustainability and responsible manufacturing.

With over a century of heritage in the jute industry, the organization operates large-scale manufacturing processes that involve raw material procurement, fibre processing, spinning, weaving, finishing, packaging, and distribution of diversified jute products for domestic and global markets. Given the scale and complexity of these operations, clearly defined procedures are essential to ensure operational efficiency, product quality, environmental protection, worker health and safety, and ethical business conduct.

The purpose of this SOP is to standardize processes across departments, define roles and responsibilities, minimize operational risks, and ensure compliance with applicable laws, industry standards, and internal policies. The document also supports the company's integrated management approach by reinforcing continual improvement, risk management, and responsible supply chain practices.

Purpose of the SOP Manual

The purpose of this SOP manual is to provide a comprehensive guide that standardizes operations at Birla Jute Mills, ensuring alignment with our core values of quality, sustainability, and innovation. This manual encapsulates all essential processes, enabling consistent implementation of best practices across departments while enhancing productivity and compliance with regulatory requirements.

By defining clear roles, responsibilities, and procedures, the SOP manual acts as a tool for mitigating operational risks, streamlining workflows, and fostering a culture of accountability and continuous improvement. It empowers employees with the knowledge and confidence needed to perform tasks efficiently, reducing variability and ensuring the delivery of high-quality jute products to our customers.

Furthermore, this manual emphasizes our commitment to environmental stewardship, promoting practices that minimize waste and energy consumption while maximizing the use of sustainable materials. It also serves as a training resource for onboarding new employees and for skill enhancement, ensuring that all team members are equipped to contribute to Birla Jute Mills' success.

By adhering to the guidelines outlined in this manual, we aim to achieve operational excellence, strengthen customer trust, and sustain our reputation as a global leader in the jute manufacturing industry.

Scope of the Manual

This SOP manual comprehensively addresses all operations of Birla Jute Mills, aligning them with MP Birla Jute's legacy of excellence. The scope includes:

Raw Material Management: Ensuring quality control and efficient sourcing of jute and other materials.

Jute Processing Operations: Detailed protocols for carding, drawing, spinning, and weaving processes.

1. **Product Development**: Guidelines for manufacturing diverse jute products, from bags to industrial applications.
2. **Quality Assurance**: Standards for maintaining superior quality across all products.
3. **Environmental Practices**: Promoting sustainable operations to align with MP Birla's eco-friendly ethos.
4. **Employee Welfare and Safety**: Emphasis on training, workplace safety, and well-being.
5. **Distribution and Logistics**: Streamlining supply chains to ensure timely deliveries.
6. **Compliance and Ethics**: Adhering to legal and ethical business practices globally.

Core Values of the SOP Manual

1. **Sustainability**: Promoting eco-friendly practices and minimizing environmental impact.
2. **Quality**: Ensuring superior products through consistent adherence to standards.
3. **Innovation**: Embracing technology to enhance efficiency and product design.
4. **Accountability**: Fostering a culture of transparency and responsibility.
5. **Customer Satisfaction**: Delivering value through timely, reliable, and high-quality products.

Applicability

This SOP applies to all operational and support activities carried out by Birla Jute Mills across its manufacturing and administrative functions. The procedures outlined in this document are mandatory for:

- All permanent employees, trainees, and contract workers engaged at the mill and associated facilities.

- Departments involved in procurement, production, maintenance, quality control, warehousing, logistics, sales, and administration.
- Contractors, vendors, and service providers performing work on-site or on behalf of the company.
- Temporary staff, visitors, and third-party personnel who may be exposed to operational processes or workplace risks.

The SOP covers activities related to raw material handling, jute processing, manufacturing operations, equipment use, workplace health and safety, environmental management, compliance obligations, and ethical business practices.

All individuals and departments are required to understand, implement, and comply with this SOP as part of their daily responsibilities. Non-compliance may lead to corrective and disciplinary actions in accordance with company policies and applicable regulations.

Occupational Safety and Health Management System

➢ Purpose

This SOP documents the existing practices followed at the factory for identification of workplace hazards, reporting of safety incidents, investigation of accidents and near-miss cases, and implementation of corrective measures. These procedures are implemented across all departments to maintain safe working conditions and to prevent recurrence of unsafe situations through systematic monitoring and control.

➢ Scope

This SOP applies to all operations, departments, and personnel at Birla's facility, including employees, contractors, and visitors. It covers hazard identification, risk assessment, implementation of safety controls, legal compliance, emergency preparedness, and continuous improvement to ensure a safe and healthy workplace.

➢ Definitions

- **Occupational Safety and Health Management System (OSHMS):** A structured framework implemented to identify workplace hazards, assess risks, and establish control measures to prevent work-related injuries, illnesses, and unsafe conditions.
- **Hazard:** Any source, situation, or activity with the potential to cause injury, illness, property damage, or environmental harm.
- **Risk Assessment:** A systematic process of evaluating the likelihood and severity of harm arising from identified hazards and determining appropriate control measures.
- **Incident:** Any work-related event that results in or could have resulted in injury, illness, damage, or loss, including near-miss cases.
- **Personal Protective Equipment (PPE):** Protective clothing or equipment provided to employees to minimize exposure to workplace hazards.

➢ Incident Reporting

- **Immediate Notification**: Employees are required to immediately inform their Shift Supervisor or Department In-Charge in case of any accident, injury, fire incident, unsafe act, equipment malfunction, or near-miss observed during work. This practice is followed across all shifts.

- **Designated Reporting**: Incidents are reported through the established internal reporting system:

    - Email: **safety@birla.com**

- Direct reporting to Supervisor for urgent cases

- **Incident Documentation**: Supervisors complete the Safety Incident Report Form for all reported incidents, capturing:
  - Date and time of occurrence
  - Location / department
  - Names of persons involved
  - Description of the incident
  - Immediate action taken

  All reports are submitted to the Safety Department for review and record maintenance.

- **Initial Actions**: Upon receiving information, the Supervisor ensures:
  - Stoppage of equipment if required
  - Isolation of unsafe area
  - Arrangement of first aid or medical support
  - Communication to Safety Officer and management in case of serious incidents.

➢ Risk Assessment and Mitigation

- **Regular Risk Reviews**: Periodic risk assessments are conducted by department heads covering machinery, raw material handling, electrical systems, chemical usage, and workplace conditions. Each department maintains a Risk Register documenting identified hazards, risk levels, and implemented control measures.

- **Control Mechanisms**:

  Risk mitigation measures currently implemented include:
  - **Engineering Controls:** Installation of machine guards, safety interlocks, dust extraction systems, proper ventilation, and protective barriers.
  - **Administrative Controls:** Display of safety instructions, standard operating procedures, warning signage, preventive maintenance schedules, and regular supervision.

- **Protective Gear:** Mandatory use of PPE such as safety shoes, gloves, helmets, masks, ear protection, and safety glasses as applicable to the work area. PPE compliance is monitored by supervisors.

➢ Incident Investigation

- **Investigation Team**: All reportable incidents are reviewed by the Safety Officer along with the concerned Department Head. Maintenance personnel are involved where equipment-related issues are identified.
- **Root Cause Analysis (RCA)**:
  - Investigation is conducted to determine immediate and root causes.
  - Findings are documented.
  - Corrective and Preventive Actions (CAPA) are identified and assigned.
  - Implementation status is monitored until closure.

➢ Safety Training

- **Training Requirements**:
  - Safety induction training is provided to all new employees, trainees, and contract workers prior to deployment.
  - Refresher safety training is conducted periodically and after significant incidents or operational changes.
  - Department-level safety briefings and toolbox talks are conducted to reinforce safe work practices.
- **Training Records**: The HR Department maintains training attendance records, induction registers, and refresher training documentation for verification and internal review.

➢ Responsibility

1. **Employees**:
   - Follow established safety procedures and use prescribed PPE during all work activities.
   - Report accidents, near-miss incidents, and unsafe conditions to the Supervisor without delay.

2. **Supervisors:**
    - Ensure day-to-day compliance with safety procedures on the shop floor.
    - Report and document incidents and ensure immediate corrective actions are taken.
    - Monitor PPE usage and safe working practices within their departments.
3. **Safety Officers:**
    - Monitor implementation of the Occupational Safety and Health system across departments.
    - Conduct risk assessments and incident investigations and maintain safety records.
    - Coordinate safety training, inspections, and statutory compliance activities.
4. **Management:**
    - Provide necessary resources and support for effective implementation of safety measures.
    - Review safety performance and approve corrective and preventive actions.

➢ Monitoring & Reporting

- **Audits and Inspections:** Regular safety audits and workplace inspections are conducted to ensure compliance with this SOP and applicable legal requirements.
- **EHS Department's Role:** The EHS Department is responsible for monitoring implementation of safety measures, conducting risk assessments, and tracking corrective actions.
- **Incident Reporting:** All workplace incidents, near-misses, and unsafe conditions must be reported immediately to the reporting manager and EHS team for investigation and corrective action.
- **Performance Review:** Safety performance indicators such as injury rates and near-miss reports are reviewed periodically by management to drive continuous improvement.

Formal Authorization and Approval Procedures for Critical Transactions

➢ Purpose

This SOP formalizes the existing authorization and approval practices followed at Birla Jute Mills for critical and sensitive financial transactions. The procedure is implemented as part of the company's internal financial control system and Delegation of Authority framework.

The objective is to ensure that high-value or non-routine transactions are reviewed at appropriate levels of management prior to execution, thereby safeguarding financial integrity, preventing conflicts of interest, and ensuring compliance with company policies and audit requirements.

➢ Scope

This SOP applies to all critical financial, operational, and contractual transactions undertaken by Birla, including high-value procurements, capital expenditures, vendor appointments, strategic agreements, and other significant commitments. It ensures that such transactions are reviewed, authorized, and approved through a defined and documented process to maintain transparency, accountability, and compliance.

➢ Definitions

- **Sensitive Transactions**: Transactions that require higher-level review due to their value, nature, or potential reputational or ethical implications. These include high-value gifts, exceptional travel expenses, or transactions that may influence business decisions or create conflict of interest.

- **Approval Authority**: Designated officials authorized under the company's Delegation of Financial Powers matrix to review and approve transactions based on defined monetary thresholds.

➢ Approval Procedure

Identification

At the time of initiation, employees are required to identify transactions that fall under sensitive categories. As per existing financial controls, transactions requiring prior approval include:

- Gifts exceeding ₹5,000
- Travel expenses exceeding ₹25,000
- Non-routine expenses outside approved budgets
- Any transaction that deviates from standard procurement or travel policy

Sensitive transactions are identified before booking in the ERP/accounting system to prevent unauthorized processing.

Documentation:

A Sensitive Transaction Request Form is completed prior to processing. The form includes:

- Name of recipient/vendor
- Nature and purpose of transaction
- Monetary value
- Budget reference (if applicable)
- Business justification
- Declaration of absence of conflict of interest

Supporting documents such as quotations, invoices, travel plans, email approvals, or business correspondence are attached. No transaction proceeds without complete documentation.

Initial Review:

The request is submitted to the immediate Supervisor or Department Head for verification of:

- Business necessity
- Budget availability
- Compliance with policy
- Alignment with operational requirements

Only after preliminary verification is the request forwarded to the designated approving authority as per threshold limits.

➢ Approval Process

Approval Authorities:

Transactions that surpass designated monetary thresholds are submitted for formal review and approval to the following authorities:

- **For Gifts**:
    - ₹5,000 or more: Department Head approval required.
    - ₹10,000 or more: Senior Management approval required.
- **For Travel Expenses**:
    - ₹25,000 or more: Senior Management approval required.

- ₹50,000 or more: Executive Committee approval required.

Procedure:

The approving authority reviews:

- Justification provided
- Supporting documentation
- Budget alignment
- Potential conflict of interest

If required, additional clarification is sought before approval.

Approval or rejection is recorded in writing (email/ERP workflow/manual signature), and the decision is retained as part of the financial record. Transactions cannot be processed in the accounting system without documented approval reference.

➢ Processing and Recording

Processing:
Upon approval, the Finance Department processes the transaction strictly in accordance with established accounting and procurement procedures. System controls ensure that payments above defined thresholds cannot be released without attached approval documentation.

For travel expenses, bookings and reimbursements are processed as per the company's travel policy and approved budgets.

Recording:
All sensitive transactions are recorded in the accounting system with proper cost centre allocation and approval reference number.

The Finance Department maintains:

- Sensitive Transaction Register
- Approval documentation (physical or digital)
- Payment vouchers and supporting invoices

Records are retained for a minimum of five years and are subject to internal audit and statutory audit verification.

Post-Transaction Review

As part of routine financial governance:

- Periodic internal checks are conducted by the Finance Department.
- Internal audits verify compliance with approval thresholds and documentation standards.
- Deviations, if any, are reported to senior management for corrective action.

An annual consolidated review of sensitive transactions is performed to identify trends, ensure policy adherence, and recommend control improvements where necessary.

➢ Responsibility

1. **Employees:**

- Identify sensitive transactions prior to processing.
- Submit complete documentation and justification.
- Ensure no transaction is executed without required approval.

2. **Supervisors:**

- Conduct initial review and verify policy compliance.
- Confirm business justification and budget availability.
- Escalate requests to higher approval authority as required.

3. **Financial Team:**

- Verify documented approvals before releasing payment.
- Maintain transaction records and supporting documentation.
- Conduct periodic compliance checks and support audit reviews.

➢ Monitoring & Reporting

- **Approval Verification:** All critical transactions are verified to ensure appropriate authorization levels are followed as per the Delegation of Authority (DoA) matrix.
- **Finance Department's Role:** The Finance Department is responsible for reviewing financial justifications, budget availability, and supporting documentation before final approval.
- **Management Oversight:** Senior Management periodically review high-value and sensitive transactions to ensure compliance with company policies and risk management requirements.
- **Audit Review:** Internal audits are conducted to assess adherence to approval procedures and identify any deviations or control gaps.

Incident Response Procedure (IRP) for Breaches of Confidential Information

➢ Purpose

This Incident Response Procedure documents the established process followed at Birla Jute Mills for managing and responding to IT security incidents, including breaches of confidential or sensitive information. The procedure is implemented as part of the company's existing IT governance and risk management framework.

The objective is to ensure timely detection, containment, assessment, and resolution of security incidents in order to minimize operational disruption, prevent unauthorized access to data, and protect company, employee, and customer information.

➢ Scope

This procedure applies to all employees, contractors, and third parties who handle confidential information across all company systems and locations. It covers identification, reporting, containment, investigation, communication, and remediation of breaches involving confidential information.

➢ Definitions

- **Confidential Information:** Any sensitive company or customer information that is not publicly available and is protected from unauthorized access, disclosure, alteration, or destruction.
- **Data Breach:** Any actual or suspected unauthorized access, disclosure, loss, alteration, or misuse of confidential information.
- **Incident Response Team (IRT):** A designated team responsible for managing, investigating, and resolving information security incidents.
- **Containment:** Immediate actions taken to limit the impact and prevent further unauthorized access or data loss.
- **Corrective Action:** Measures implemented to eliminate the root cause of a breach and prevent recurrence.

➢ Types of Information Security Breaches

Information security breaches may include, but are not limited to, the following:

- **Unauthorized Access**
    - Access to systems, files, or databases without proper authorization.

- Use of stolen or shared login credentials.
- Privilege escalation by internal or external users.

- **Data Leakage or Exposure**
  - Accidental sharing of confidential information via email.
  - Uploading sensitive data to unauthorized cloud platforms.
  - Misconfigured systems exposing data to the public.

- **Malware or Ransomware Attacks**
  - Infection of systems by viruses, spyware, trojans, or ransomware.
  - Unauthorized encryption of company data demanding ransom.

- **Phishing and Social Engineering**
  - Fraudulent emails or messages attempting to obtain sensitive information.
  - Impersonation of management, vendors, or IT personnel.

- **Loss or Theft of Devices**
  - Lost or stolen laptops, mobile phones, USB drives containing company data.
  - Unauthorized physical access to IT infrastructure.

- **Insider Threats**
  - Employees or contractors intentionally leaking or misusing confidential data.
  - Negligent handling of sensitive information.

- **System or Network Intrusion**
  - Hacking attempts or successful breaches of firewalls, servers, or applications.
  - Distributed Denial of Service (DDoS) attacks affecting system availability.

- **Data Alteration or Destruction**
  - Unauthorized modification or deletion of critical company data.
  - Corruption of databases due to malicious activity.

- **Third-Party Breaches**
  - Security incidents affecting vendors, service providers, or partners that impact company data.

➢ Incident Response Process

1. Detection and Reporting

- **Detection and Immediate Reporting:** Employees are required to report any suspected IT security incident, phishing attempt, unauthorized access, malware activity, or unusual system behavior within 1 hour of discovery. Prompt reporting enables early containment and reduces potential impact.
    - **Designated Reporting Channels:** All incidents are reported through the established IT reporting mechanism:
        - Email: itsecurity@birlajute.com
        - Incidents may also be escalated directly to the IT Department in urgent cases.
    - **Required Reporting Details:** Employees provide the following information while reporting:
        - Date and time of occurrence or detection
        - System, application, or data affected
        - Description of observed activity
        - Any immediate actions taken
        - All reported incidents are recorded in the IT Incident Register for tracking and monitoring.

2. Containment Procedures

- **Immediate Actions:** Upon receipt of a reported incident, the IT Security Team initiates containment measures which may include:
    - Isolating affected systems from the network
    - Disabling compromised user accounts
    - Blocking malicious IP addresses or access points
    - Temporarily suspending affected services

These measures are implemented to prevent further spread or data compromise.

- **Documentation:** All containment actions are recorded in the Incident Response Log, including:
    - Date and time of action
    - Name of responsible personnel
    - Description of steps taken
    - Status of affected systems

This log is maintained by the IT Department for audit and review purposes.

3. Assessment and Root Cause Analysis (RCA)

- **Incident Assessment:** Following containment, the IT Security Team conducts a detailed assessment, generally within 24 hours, to determine
    - Scope of the incident
    - Systems and data impacted
    - Severity and potential operational impact
    - Whether personal or confidential data is involved
- **Root Cause Analysis (RCA):** A structured investigation is carried out to identify the underlying cause of the incident. This may include review of:
    - System logs
    - Access control records
    - Firewall and network activity
    - User activity history

Findings are documented, and Corrective and Preventive Actions (CAPA) are identified and tracked to closure.

➢ Notification Process

1. Decision to Notify

If the incident involves employee or customer data, the IT Security Manager, in consultation with the Legal Department, evaluates whether regulatory or stakeholder notification is required.

The decision is based on:

- Nature and sensitivity of data affected
- Severity of breach
- Applicable regulatory requirements
- Potential legal and reputational impact

The decision and justification are documented in the incident file.

2. Notification Details

- Where notification is required, communication includes:
    - A clear description of the nature and extent of the breach
    - Information about the specific data affected, such as personal or financial information
    - Actions taken by the company to mitigate the effects of the breach and prevent future occurrences
    - Guidance for the affected individuals on how to protect themselves, such as changing passwords or monitoring accounts

All notifications are issued in a controlled and documented manner, ensuring accuracy and compliance with legal requirements.

➢ Documentation and Follow-Up

1. Corrective and Preventive Actions (CAPA)

- **Corrective Actions:** Immediate remediation steps are implemented, such as:
    - Applying security patches
    - Updating firewall configurations
    - Resetting passwords or access credentials
    - Restricting user privileges
- **Preventive Actions:** Long-term improvements may include:
    - Strengthening access control mechanisms
    - Enhancing encryption practices
    - Conducting employee awareness training
    - Updating IT security policies

CAPA actions are monitored by the IT Department until closure.

2. Incident Log Maintenance

The IT Incident Response Log is maintained as a controlled record. It includes:

- Incident reference number
- Timeline of events
- Actions taken
- Approval and closure details

The log is retained for audit, compliance verification, and management review.

3. Post-Incident Review

After resolution, a structured review is conducted by the IT Security Team to:

- Evaluate effectiveness of the response
- Identify gaps in detection or containment
- Recommend process improvements

Where required, updates are incorporated into the Incident Handling SOP and related IT controls.

➢ Responsibility

1. IT Security Team:

- Monitor, respond to, and contain reported IT security incidents.
- Maintain the Incident Response Log and related documentation.
- Conduct RCA and implement corrective actions.

2. Data Protection Team:

- Assess impact on personal or confidential data.
- Support breach investigation and regulatory assessment.
- Coordinate external notifications where required.

3. Employees:

- Report suspicious activities within the specified timeframe.
- Follow company IT usage and security guidelines.
- Cooperate during investigations.

4. Legal Department:

- Advise on regulatory compliance obligations.
- Review external notifications and communication content.
- Guide management on legal implications of breaches.

➢ Monitoring & Reporting

- **Incident Reporting:** All suspected or confirmed breaches of confidential information are reported immediately to the IT Department or Compliance Officer for prompt action.
- **Incident Logging:** All reported incidents are documented in an incident register for tracking, investigation, and closure.
- **Investigation & Review:** Reported breaches are investigated to determine root cause, impact, and required corrective actions.
- **Corrective & Preventive Actions:** Appropriate containment and corrective measures are implemented and monitored to prevent recurrence.
- **Management Notification:** Significant breaches are escalated to senior management, and regulatory authorities are informed where legally required.

Data Access Control & Customer Data Management Framework

➢ Purpose

This Standard Operating Procedure (SOP) documents the existing internal controls and practices implemented by Birla Jute Mills to safeguard customer and client data. The framework governs both physical and digital data access, ensuring that unauthorized access is prevented through structured control mechanisms, system-based restrictions, and periodic monitoring.

The procedure also outlines the established process for informing customers about the collection, storage, retention, and sharing of their personal data, ensuring transparency and compliance with applicable data protection and confidentiality requirements.

➢ Scope

This SOP applies to all employees, contractors, and third-party service providers who access, process, store, or manage customer data across all company systems and locations. It covers data access authorization, usage, storage, sharing, retention, and protection of customer information in both digital and physical formats.

➢ Definitions

- **Customer/Client Data**: Personal, sensitive, or confidential information collected during business operations, including names, contact details, billing information, order history, contractual records, and related documentation.
- **Unauthorized Access**: Access to physical or digital data without proper authorization, beyond assigned job responsibilities, or in violation of established access controls.
- **Data Retention Schedule**: A formally maintained schedule defining retention periods for different categories of customer data, after which data is securely deleted, archived, or anonymized as per company procedure.

➢ Internal Controls for Data Access

Physical Access Control

- **Restricted Areas:** Customer Physical records containing customer information (such as contracts, invoices, purchase orders, or payment records) are stored in designated secure storage areas. Access to these areas is restricted to authorized personnel based on job responsibilities.

Access to record rooms is controlled through key management systems and monitored by security personnel and CCTV surveillance. Access authorization is approved by department heads.

- **Document Handling**: Sensitive documents are stored in locked cabinets within controlled access rooms. Movement of files is recorded in a document movement register. Employees handling such documents are required to log issuance and return details to maintain traceability and prevent loss or misuse.

Digital Access Control

- **User Authentication**: Access to digital systems containing customer data is controlled through unique user IDs and password-protected accounts. Strong password protocols are enforced, and multi-factor authentication (MFA) is implemented where applicable for critical systems.
- **Access Permissions:** Access rights are assigned based on job roles under the principle of least privilege. For example:
    - Finance personnel access payment-related data.
    - Sales personnel access order and contact details.
    - IT personnel manage system-level controls without unauthorized data usage.

  User access rights are reviewed periodically by the IT Department, and inactive accounts are disabled.
- **Data Encryption**: Sensitive customer data is protected through encryption during transmission and secure storage practices. Email communication involving confidential information is shared through controlled channels to prevent interception or misuse.
- **Third-Party Access**: Access to customer data by third-party service providers (e.g., logistics or payment processors) is limited strictly to operational necessity. Data sharing is governed by contractual agreements that include confidentiality and data protection clauses. Access is restricted only to the specific data required for service delivery.

➢ Monitoring and Auditing

- **Activity Logs**: Detailed logs of all access events are maintained, capturing information such as the time, date, and the user involved in accessing sensitive customer data. These logs are reviewed regularly by the security team to identify any unauthorized access attempts. If any irregularities are detected, the system generates an automatic alert, and corrective actions are initiated.

- **Regular Audits:** Internal reviews of access control mechanisms are conducted periodically. These reviews include:
    - Verification of user access rights
    - Review of access logs
    - Assessment of encryption and security controls
    - Evaluation of third-party compliance

Audit observations, if any, are documented and corrective actions are tracked to closure.

➢ Customer Data Communication Process

Data Collection Notice

- **Transparency**: At the point of data collection, customers are informed about the purpose of data collection, intended use, and storage practices. This information is provided through contractual documents, order confirmations, or service agreements.
- **Consent**: Explicit, informed consent is obtained before collecting sensitive data from customers. The customer is made aware of the specific data being collected and its intended use. For example, if the company collects financial information for payment processing, consent is explicitly sought at the point of data collection.

Data Storage and Sharing Information

- **Data Retention**: Customers are informed about the duration for which their data will be retained. The data retention period is based on legal and business requirements. For example, financial data may be retained for up to seven years for tax purposes, while order details may be kept for five years for future reference and customer service needs.
- **Third-Party Sharing**: If customer data is shared with any third-party partners, such as shipping companies or payment processors, customers are notified beforehand. These partners are carefully vetted to ensure they adhere to strict data protection policies. For example, customer shipping addresses may be shared with logistics providers solely for the purpose of delivering goods.

Customer Consultation and Queries

- **Access Requests**: Customers have the right to request access to their data, request corrections, or ask for their data to be deleted. Requests are processed within a defined time frame (typically within 30 days) in compliance with applicable data protection regulations.

- **Communication Channels**: Customers can reach the company through established communication channels, such as email (info@company.com) or customer service hotlines, to inquire about their data, request access, or file complaints.

Data Breach Notification

- **Immediate Notification**: In the event of a confirmed data breach involving customer information, affected parties are notified in a timely manner following internal assessment and legal consultation. For example, if a breach involves customer email addresses, all affected customers are informed and advised on securing their accounts.

- **Follow-up Support**: Appropriate guidance and support are provided to affected customers, including recommended precautionary measures where applicable.

➢ Data Retention Schedule

This Data Retention Schedule outlines the categories of personal data collected, the applicable retention periods, and the legal or business basis for retention, in compliance with the Digital Personal Data Protection Act, 2023 and other applicable Indian laws.

Personal data shall not be retained for longer than necessary to fulfil the purpose for which it was collected, unless retention is required under applicable law.

Type of Data	Retention Period	Retention Criteria / legal basis
Customer Contact Information	Duration of customer relationship and up to 6 years thereafter	Retained for customer relationship management, contractual obligations, and compliance with commercial and tax laws.
Payment & Financial Records	6–8 years	Retained for auditing, accounting, and compliance with the Income Tax Act, 1961 and other financial regulations.
Order History & Transaction Records	6–8 years	Maintained for tax compliance, audit purposes, dispute resolution, and business analytics.
Communication Records (Emails, Support Queries, Complaints)	3 years or longer if required for legal proceedings	Retained for quality assurance, dispute resolution, contractual enforcement, and customer service improvement.
Personal Data Processed Based on Consent	Until purpose is fulfilled or consent is withdrawn, whichever is earlier, unless required by law	Retained strictly in accordance with the purpose specified at the time of collection, as required under DPDP Act, 2023.

Third-Party Data Sharing Logs	6 years	Maintained to demonstrate accountability and compliance obligations under applicable data protection and regulatory laws.

Special Conditions

- Where legal proceedings, investigations, or regulatory inquiries are ongoing, relevant data may be retained until final resolution.
- If any applicable law requires a longer retention period, such legal requirement shall prevail.

Data Deletion & Disposal

Upon expiry of the applicable retention period, personal data shall be:

- Securely deleted, or
- Irreversibly anonymized, or
- Archived where legally required

Deletion shall be carried out in accordance with internal IT security and data disposal procedures to prevent unauthorized access, loss, or misuse.

Compliance Statement

The Company ensures that personal data is:

- Collected for lawful purposes only
- Retained only for as long as necessary
- Deleted once the purpose is fulfilled or consent is withdrawn
- Processed in accordance with the Digital Personal Data Protection Act, 2023 and applicable Indian laws

➢ Responsibility

1. **IT Manager:**
   - Administers system access controls and security configurations.
   - Conducts periodic access reviews and monitors system logs.

- Oversees implementation of data protection safeguards.

2. **Employees:**
   - Access customer data strictly within assigned job responsibilities.
   - Maintain confidentiality of information handled.
   - Report any suspected unauthorized access or data incidents.
3. **Compliance Officer:**
   - Monitor adherence to data protection requirements.
   - Coordinate handling of customer data access requests.
   - Support periodic compliance reviews and documentation.

➢ Monitoring & Reporting

- **Access Monitoring:** System access logs are regularly reviewed to detect unauthorized or unusual activities.
- **IT Department's Role:** The IT Department is responsible for implementing access controls, managing user permissions, and ensuring data security measures are maintained.
- **Incident Reporting:** Any suspected data breach, unauthorized access, or data loss must be reported immediately to the IT Department and Compliance Officer for investigation.
- **Periodic Review:** User access rights are reviewed periodically to ensure alignment with current job roles and responsibilities.

Stakeholder consent form for processing information

1. Stakeholder Information

- **Full Name:** _____
- **Designation:** _____
- **Email Address:** _____
- **Contact Number:** _____

2. Purpose of Request

We value our relationship with you as a key stakeholder. In the course of our business operations, regulatory compliance, audits, sustainability reporting, and contractual obligations, we may need to collect and process certain confidential information related to you or your organization.

We are seeking your formal consent for the same.

3. Nature of Confidential Information

The information that may be collected and processed includes, but is not limited to:

- Personal identification details
- Business and commercial information
- Financial or transaction-related information
- Compliance and regulatory documentation
- Sustainability and ESG-related data

4. Processing of Information

With your consent, we may:

- Collect and record relevant confidential information
- Store such information in secure physical and/or digital systems
- Use the information strictly for legitimate business, compliance, audit, and reporting purposes
- Implement appropriate security measures to protect the information from unauthorized access

5. Sharing of Information

Subject to your consent, the confidential information may be shared only when necessary with:

- Regulatory authorities
- External auditors and certification bodies
- Legal and compliance advisors
- Authorized internal departments on a need-to-know basis
- Business partners where contractually required

All such sharing will be carried out in accordance with applicable laws and our internal confidentiality policies.

6. Retention of Information

Your confidential information will be retained only for as long as necessary to fulfill the stated purposes or to comply with legal and contractual requirements. After this period, the information will be securely deleted or destroyed.

7. Stakeholder Rights

You have the right to:

- Request access to your information
- Request correction of inaccurate information
- Withdraw your consent (subject to legal or contractual limitations)
- Request deletion of your information where applicable

For any such requests, please contact: **itsecurity@birlajute.com**

8. Consent Declaration

By signing below, you confirm that:

☐ You have read and understood the above information.
☐ You voluntarily provide your consent for the processing, sharing, and retention of your confidential information as described above.

Stakeholder Name: _____
Signature: _____
Date: _____

Waste Management

➢ Purpose:

This procedure defines the established waste management system implemented at Birla Jute Mills to reduce environmental impact, maximize recycling and recovery, and ensures compliance with applicable environmental regulations in West Bengal.

Waste segregation, storage, transportation, recycling, and disposal activities are carried out in accordance with statutory requirements and are monitored through internal controls and periodic reviews. The objective is to minimize waste generation, enhance resource recovery, and promote sustainability across all operations.

➢ Scope

This SOP applies to all departments, employees, and contractors involved in the generation, handling, storage, transportation, and disposal of waste across all operational areas. It covers hazardous and non-hazardous waste management, segregation practices, storage controls, recycling initiatives, and compliance with applicable environmental regulations.

➢ Definitions:

- **Non-Hazardous Waste:** Waste that poses minimal environmental or health risks, such as leftover fibers, packaging materials, paper waste, and by-products of jute processing.

- **Hazardous Waste:** Waste that may pose environmental or health risks, including chemical residues from dyes and lubricants, used oil filters, broken needles, damaged electrical components, sludge from effluent treatment, and certain laboratory waste.

- **Waste Minimization:** Actions taken to reduce the quantity of waste generated at source.
- **Reuse:** Using materials again for the same or alternative purpose without major processing.
- **Recycling:** Processing waste materials to produce new usable products.
- **Waste Segregation:** Sorting waste into defined categories at the point of generation.

- **Authorized Vendor:** A government-approved or licensed agency responsible for waste recycling or disposal.

➢ Waste Types Generated:

- **Fibrous Waste:** Leftover jute fibers, cotton, and raw material remnants generated during spinning and weaving processes. These materials are segregated at source and reused in secondary production or sent for recycling.

- **Packaging Waste:** Plastic wraps, paper, cardboard, and packaging materials used for raw materials and finished goods. These are sorted and sent to authorized recyclers.
- **Chemical Waste:** Residues from dyeing, bleaching, and finishing processes. This waste is treated as hazardous and handled through controlled storage and disposal procedures.
- **E-Waste:** Discarded electrical and electronic components such as machinery parts, lighting fixtures, batteries, and IT equipment. This waste is disposed of through certified e-waste recyclers.
- **Sanitary and General Waste:** Office waste, sanitary materials, broken furniture, and non-operational equipment. These materials are segregated to prevent contamination and disposed of or recycled appropriately.

➢ Accountabilities:

Defined responsibilities are assigned to ensure proper waste segregation and disposal:

- **Spinning Supervisor:** Oversees waste from fiber preparation, spinning processes, and leftover yarn.
- **Weaving Supervisor:** Manages waste generated during fabric weaving, including unwanted threads and damaged weaves.
- **Finishing Supervisor:** Handles waste from dyeing, bleaching, and fabric treatment processes.
- **Maintenance Technician:** Responsible for disposing of waste such as broken machinery parts, lubricants, and electronic waste.
- **HR Department:** Manages disposal of expired or unused chemicals and medical supplies.
- **Housekeeping Team:** Takes charge of sanitary waste and wastewater disposal.
- **Administration Team:** Oversees paper waste, broken furniture, and non-operational equipment.
- **Electrical Engineer:** Manages disposal of electrical waste, batteries, and lighting components.

Each responsible department maintains basic records of waste handling and coordinates with the central waste management register maintained by the administration department.

➢ Waste mapping

Waste is segregated at source using designated containers and labeled storage areas. Hazardous and non-hazardous wastes are stored separately to prevent contamination.

Waste Type	Materials	Location	Category	Responsible Party	Storage Area	Collection Frequency
Fiber Waste	Jute, Cotton	Spinning, Weaving	Non-Hazardous	Spinning Supervisor	Compacted for recycling	Weekly
Jute Scraps	Jute	Weaving, Cutting	Non-Hazardous	Weaving Supervisor	Donated or repurposed	Monthly
Fabric Rolls	Jute	Storage	Non-Hazardous	Weaving Supervisor	Recycled or donated	6 Months
Plastic Packaging	Polyethylene, PVC	Shipping, Storage	Non-Hazardous	Admin, Accessories	Recycled	3 Months
Used Machine Oils	Lubricants, Petroleum	Workshop	Hazardous	Maintenance Technician	Recycled or disposed	3 Months
Broken Tools (Needles)	Metal, Plastic	Workshop	Hazardous	Maintenance Technician	Recycled for scrap	3 Months
Paper Waste	Paper, Cardboard	Office, Storage	Non-Hazardous	Admin	Recycled	3 Months
Electrical Components	Metals, Plastics	Electrical Section	Hazardous	Electrical Engineer	Recycled via certified partners	3 Months
Outdated Chemicals	Various chemicals	Laboratory, Storage	Hazardous	HR Department	Disposed to licensed facility	Monthly
Medical Waste	Bandages, Medicines	First Aid Room	Hazardous	HR Department	Disposed safely	Monthly

E-Waste	Electrical waste	Office, Workshop	Hazardous	Electrical Engineer	Sent for recycling	6 Months
Broken Furniture	Wood, Metal	Office, Workshop	Non-Hazardous	Admin	Recycled or refurbished	6 Months
Water Waste	Liquid (mainly water)	Production, Cleaning	Non-Hazardous	Housekeeping, Maintenance	Treated and discharged	Ongoing
Dye Residue	Chemical residues	Dyeing, Finishing	Hazardous	Finishing Supervisor	Sent to treatment plant	Monthly
Fabric Cutting Waste	Small fabric pieces	Cutting Section	Non-Hazardous	Cutting Supervisor	Recycled into smaller products	Weekly
Sludge from Water Treatment	Chemicals, Residual dyes	Water Treatment Plant	Hazardous	Maintenance Team	Disposed or sent for treatment	Monthly
Air Filter Waste	Dust, particles	Air filtration system	Non-Hazardous	Maintenance Supervisor	Recycled or disposed	Quarterly
Lubricant Filters	Oil filters	Workshop	Hazardous	Maintenance Technician	Disposed or recycled	Quarterly
Metal Scrap	Metal shavings, parts	Machining, Workshop	Non-Hazardous	Machining Supervisor	Sent for metal recycling	Monthly
Waste from R&D	Chemicals, plastics, packaging	R&D Lab	Hazardous	R&D Manager	Disposed to certified facility	As Needed
Broken Pallets	Wood, plastic	Storage	Non-Hazardous	Warehouse Team	Recycled or repaired	Monthly

Hazardous waste is stored in designated secured areas with proper labeling and handed over to authorized disposal agencies against documentation.

➢ Waste Minimization Measures:

- By-products from spinning (e.g., short fibers) are reused in the production of secondary products, like eco-friendly mats or filler materials.
- Damaged or leftover fabric rolls are donated to local artisans or reprocessed into new products.
- Jute waste from the production process, such as small offcuts and trimmings, is converted into eco-friendly insulation material or used for packaging.
- Old jute sacks, once used for transportation, are repurposed as sturdy storage bags or upcycled into fashion accessories.

1. Packaging Waste Reduction:

- We prioritize biodegradable or recyclable packaging options to minimize the amount of plastic and other waste generated during shipping and storage.
- All plastic waste, including spools and wraps, is sent to certified recycling centers.

2. Equipment Reuse and Repair:

- Equipment and machinery that can no longer be used in production are either repaired or dismantled for valuable parts that can be reused in other manufacturing processes.
- Outdated computers and electronics are either refurbished or sent for responsible e-waste recycling.

3. E-Waste Management:

- Electronics such as computers, printers, and damaged electrical components are sorted, dismantled, and sent to specialized recycling firms, ensuring they are disposed of safely and sustainably.

4. Hazardous Waste Disposal:

- Hazardous waste, such as chemical residues from dyes and lubricants, broken needles, and damaged electrical components, is carefully segregated.
- These hazardous wastes are sent to **West Bengal Waste Management Limited**, a certified facility for proper disposal and treatment, ensuring compliance with local environmental regulations.

5. Employee Training and Awareness:

- Regular workshops are conducted to ensure all staff are trained on best practices for waste segregation and reduction.
- Staff members are encouraged to come forward with innovative ideas to further reduce waste in manufacturing and office operations.

6. Water Management:

- Wastewater from dyeing and processing is treated using an on-site filtration system before it is safely discharged.
- Water consumption is continually monitored, with efforts made to recycle water wherever possible in the production cycle.

7. Towards Zero Waste:

- Birla Jute Mills is committed to achieving zero waste by continually improving waste segregation, reducing waste sent to landfills, and promoting a circular economy within the facility.
- All surplus materials, including fabric offcuts, are either reused in-house or sent for recycling, reducing our overall environmental footprint.

➢ Reduction of Internal Waste through Reuse, Recovery and Repurposing

Birla Jute Mill has implemented multiple operational controls to reduce waste generation at the source and promote circular use of materials within the facility.

- Production planning and process optimizations are routinely carried out to minimize fibre losses during batching, spinning, weaving, and finishing operations.
- Departments monitor material consumption and identify opportunities to prevent avoidable waste generation.
- Jute droppings, cuttings, yarn waste, and process residues are systematically collected and reintroduced into suitable stages of production wherever quality requirements allow.
- Reusable packaging materials such as pallets, cones, bobbins, and protective wrapping are recovered and reused internally.
- Maintenance teams segregate scrap metal, wooden components, and reusable consumables for recycling or repurposing.
- Colour-coded bins and clear signage are placed at waste generation points to ensure segregation at source.
- Dedicated storage zones are maintained for safe temporary waste holding prior to recycling or disposal.
- Paper, plastics, metals, and other recyclable materials are transferred to approved recyclers.

- Maintenance-related waste is handled and disposed of through authorized agencies in compliance with applicable requirements.
- Routine housekeeping drives are conducted to maintain cleanliness and strengthen segregation practices across production floors, warehouses, utilities, and administrative areas.

These practices have significantly reduced landfill disposal and improved material efficiency across operations.

➢ Employee Training and Awareness on Waste Reduction and Segregation

Birla Jute Mill conducts structured training and awareness programs to ensure that all employees and contract workers understand their responsibilities in waste minimization and proper segregation.

Training includes:

- Orientation sessions for new employees and contractors covering waste categories and segregation rules.
- Periodic refresher training on responsible material usage and workplace housekeeping.
- Visual signage and colour-coded labelling placed across production floors, warehouses, and offices.
- Toolbox talks and department-level briefings reinforcing daily waste management practices.

Supervisors monitor adherence to segregation practices and provide guidance where improvements are required.

➢ Identification and Mapping of Waste Sources

Birla Jute Mill has carried out a comprehensive mapping of waste generation points across the facility, including:

- Raw material storage areas
- Production and processing sections
- Maintenance workshops
- Warehouses and dispatch areas
- Offices and common facilities

The mapping exercise enables the mill to:

- Track the type and volume of waste generated from each department.
- Identify opportunities for reduction and recovery.
- Improve segregation efficiency and storage arrangements.
- Monitor waste performance and drive continuous improvement initiatives.

Waste data is reviewed periodically by the responsible teams to evaluate progress and strengthen waste reduction measures.

➢ Responsibility

1. **Environmental Coordinator:**
    - Oversees the implementation of the waste management program, ensuring compliance with internal policies and regulatory requirements.
    - Monitors waste segregation, storage, and disposal practices and prepares periodic reports on performance and improvements.
    - Coordinates training and awareness programs for all employees on proper waste handling and environmental responsibilities.
2. **Operations and Production Team:**
    - Segregates waste at source according to type (hazardous, non-hazardous, recyclable, and organic).
    - Ensures proper storage, labeling, and handling of waste to prevent environmental contamination or safety hazards.
    - Supports waste reduction initiatives by optimizing material usage and minimizing process residues.
3. **Maintenance Team:**
    - Maintains waste storage areas, collection points, and treatment systems to ensure proper functioning and compliance.
    - Ensures timely removal of waste to prevent accumulation and operational hazards.
4. **Compliance Officer:**
    - Ensures all waste management practices meet applicable local, national, and international regulatory standards.
    - Conducts audits and inspections to verify compliance and recommends corrective actions where necessary.
    - Maintains records of waste generation, disposal, and recycling in accordance with regulatory requirements.
5. **Employees and Workforce Members:**
    - Follow waste segregation, collection, and disposal protocols diligently.
    - Participate in recycling initiatives and report any irregularities, spills, or unsafe waste handling practices.

- Suggest improvements for reducing waste generation and enhancing sustainability in operations.

➢ Monitoring & Reporting

- **Inspections:** Regular inspections are conducted to ensure proper waste segregation, labeling, storage, and housekeeping practices.
- **EHS Department's Role:** The EHS Department is responsible for monitoring waste generation, maintaining disposal records, and ensuring compliance with statutory requirements.
- **Authorized Disposal Tracking:** Disposal manifests and records from authorized recyclers/disposers are verified and maintained.
- **Performance Review:** Waste generation data and recycling rates are periodically reviewed to identify reduction and improvement opportunities.

Hazardous Waste Management and Disposal Procedure

➢ Purpose

The aim of this Standard Operating Procedure (SOP) is to provide guidelines for the safe management of hazardous substances at Birla Jute Mills. This document establishes protocols for the proper labelling, storage, handling, transportation, and disposal of hazardous materials. The procedure is designed to minimize exposure risks, comply with environmental regulations, and safeguard the health and safety of our employees and the surrounding environment.

➢ Scope

This procedure applies to all departments generating hazardous waste within the facility. It covers identification, segregation, labeling, temporary storage, handling, transportation, documentation, and disposal of hazardous waste in compliance with applicable environmental regulations.

➢ Definitions

- **Hazardous Waste:** Any waste that exhibits characteristics such as toxicity, flammability, corrosivity, or reactivity, posing a risk to human health or the environment.
- **Hazardous Waste Generator:** Any department or activity that produces hazardous waste during operations.
- **Authorized Disposal Facility:** A government-approved treatment, storage, and disposal facility (TSDF) authorized to handle hazardous waste.
- **Manifest System:** A legally required tracking document used to monitor the movement of hazardous waste from generation to final disposal.
- **Temporary Storage Area:** A designated and secured area within the premises for safe storage of hazardous waste prior to disposal.

➢ Minimization of Hazardous Waste

Hazardous waste minimization practices are integrated into procurement, production, and disposal processes:

- **Procurement Strategy:** Hazardous chemicals are procured based on approved consumption forecasts, typically not exceeding six months' operational requirements, to prevent excess storage and expiry.

- **Substitution with Safer Materials:** Where technically feasible, hazardous materials are replaced with less harmful or water-based alternatives. Substitution feasibility assessments are documented.

- **Waste Segregation:** Hazardous and non-hazardous wastes are segregated at source using labeled containers to prevent cross-contamination.
- **Spill Prevention:** Chemical containers are sealed when not in use. Spill prevention and control measures are enforced through standard handling procedures.
- **Waste Recycling:** Usable chemicals are reassessed for internal reuse or redirected for authorized recycling where permitted.
- **Neutralization of Hazardous Chemicals:** Selected waste streams are neutralized under controlled conditions prior to disposal, where permitted by safety standards.
- **Clear Labelling:** All hazardous substances are labeled according to GHS standards, improving identification and disposal handling.

➢ Hazardous Substances Management Protocols

Substituting Hazardous Materials with Less Harmful Alternatives

- The production process has incorporated water-based solvents in designated cleaning operations, reducing employee exposure to volatile substances.
- In selected dyeing operations, lower-impact dye formulations are used after internal validation to ensure product quality and process compatibility.
- Material substitutions are reviewed in consultation with technical experts and suppliers to ensure operational feasibility and compliance.
- Performance and safety observations related to substituted materials are documented during production review meetings
- Employees handling newly introduced materials receive task-based training prior to implementation.
- Safety Data Sheets (SDS) of all chemicals are maintained and periodically reviewed by the EHS department to identify potential risks and necessary control measures.

➢ Minimizing Material Use through Process Optimization

Process Optimization:

- Production processes are periodically reviewed to identify opportunities for reducing excess material consumption.

- Chemical usage data is reviewed during monthly production meetings to monitor trends and identify deviations.
- Equipment settings and batch controls are adjusted where required to optimize dye and solvent consumption.
- Process modifications are evaluated to ensure environmental benefits without compromising operational efficiency.
- Continuous improvement initiatives are recorded and monitored by department heads.

Lean Manufacturing Practices:

- Value Stream Mapping exercises are conducted periodically to identify inefficiencies in material flow.
- Employees receive internal awareness sessions on efficient material handling and waste reduction.
- Inventory planning aligns with production schedules to avoid unnecessary storage and disposal of unused chemicals.
- Lean initiatives are incorporated into routine production planning discussions.

➢ Adoption of Recycled Materials

Material Recovery Initiatives:

- Recovered jute fibers are integrated into applicable production processes following quality verification.
- Jute waste generated during spinning and weaving is evaluated for reuse in secondary applications.
- Fabric off-cuts and recovered materials are assessed and utilized wherever feasible to reduce disposal volumes.
- The feasibility of using recycled natural dyes or alternative low-impact materials is evaluated in coordination with suppliers.
- Periodic quality checks ensure that incorporation of recycled materials does not affect product standards.

Supplier Collaboration:

- Suppliers are engaged regarding availability of recycled and environmentally preferable materials.
- Preference is given to suppliers demonstrating responsible material recovery practices..
- Procurement discussions include sustainability considerations as part of vendor evaluation.

➢ Embracing Sustainable or Bio-Based Raw Materials

Sustainable Material Sourcing:

- Bio-based and renewable raw materials are given preference during procurement evaluation. The Purchase and Production departments review available alternatives before finalizing supplier selection to minimize environmental impact and ensure sourcing from environmentally responsible vendors.
- The company conducts periodic internal trials and product development evaluations to assess biodegradable or lower-impact material alternatives. Findings from these evaluations are reviewed by the Production and Quality teams before wider adoption in manufacturing processes.
- Suppliers providing eco-friendly materials are assessed based on quality compliance, safety documentation, and environmental practices prior to approval. Sustainable sourcing considerations are incorporated into routine vendor evaluation procedures.
- Lifecycle aspects of major raw materials are reviewed during process improvement discussions to identify opportunities for reducing environmental impact at sourcing, usage, and disposal stages.
- Preference is extended to suppliers demonstrating responsible environmental practices, and supplier documentation is verified during onboarding and periodic performance reviews to maintain traceability and transparency in the supply chain.
- Environmental compliance declarations, certifications (where applicable), and statutory documentation submitted by suppliers are reviewed and maintained by the procurement department as part of vendor records.
- The company periodically interacts with technical experts, industry associations, and material suppliers to stay updated on developments in sustainable raw materials and process improvements relevant to jute manufacturing operations.

Research and Development:

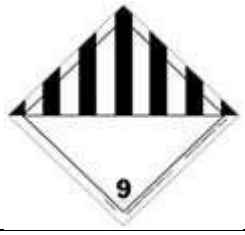
- The company allocates resources for periodic evaluation of alternative, eco-friendly materials and conducts internal assessments in coordination with suppliers and technical consultants before introducing such materials into regular production.
- Bio-based or lower-impact materials are tested through pilot trials, and their performance, durability, and disposal characteristics are validated by Production and Quality teams prior to approval for routine use.

➢ Labelling of Hazardous Substances

- **Standardized Labelling:** All chemical containers stored and used within the facility are labelled in accordance with Globally Harmonized System (GHS) requirements. Labels include hazard symbols, precautionary statements, and reference to Safety Data Sheets. Compliance is verified during routine EHS inspections.
- **Language and Clarity:** Chemical labels are maintained in English and the local language to ensure clear understanding among all workers handling or exposed to hazardous substances.
- **Regular Inspections:** Supervisors and EHS personnel conduct periodic inspections (at least monthly) to ensure labels remain intact and legible. Any damaged or missing labels are replaced immediately and recorded in inspection checklists.

Labels/Transport Pictogram		
		
Symbol: Exploding Bomb [for Division 1.1 to 1.3]	Symbol: Only Number	
Colour of Symbol: Black	Colour of Symbol: Black	
Background: Orange	Background: Orange	
		
Symbol: Gas cylinder:	Symbol: Flame:	Symbol: Skull and Cross Bones:

Colour of Symbol: Black or White	Colour of Symbol: Black or White	Colour of Symbol: Black
Background: Green	Background: Red	Background: White
		
Symbol: Flame	Symbol: Flame	Symbol: Flame
Symbol Colour: Black or White	Symbol Colour: Black	Symbol Colour: Black
Background: Red	Background: White with vertical red stripes	Background: Upper half White and lower half Red
		
Symbol: Flame	Symbol: Flame over circle	Symbol: Flame over circle
Symbol Colour: Black or White	Symbol Colour: Black	Symbol Colour: Black
Background: Blue	Background: Yellow	Background: Yellow
		
Symbol: Skull and crossbones	Symbol: St. Andrew's cross over an ear of wheat. The bottom half of the label should bear the inscription: HARMFUL stow away from food-stuffs.	Symbol: three crescents superimposed on a circle. Inscription: The bottom half of the label should bear: INFECTIOUS SUBSTANCES (optional) and the inscription "In the case of damage or leakage immediately notify Public Health

		Authority"
Symbol Colour: Black	Symbol Colour: Black	Symbol Colour: Black
Background: White	Background: White	Background: White
		
Symbol: 3 segments of a circle a number. Symbol Colour: Black Background: Upper Half Yellow and Lower Half White	Symbol: liquids spilling from two glass vessels and attacking a hand and metal Background: Upper half White and lower half Black with White border. Symbol Colour: Black	Background: White Upper half with Black Stripe.

➢ Storage of Hazardous Substances

- **Dedicated Storage Areas:** Hazardous chemicals are stored in designated, ventilated areas with segregation based on compatibility (e.g., flammable and corrosive substances stored separately). Fire protection systems and restricted access controls are maintained. Compliance checks are carried out periodically by the EHS Officer.
- **Secondary Containment:** Spill containment measures, including bund walls and spill pallets, are installed beneath storage containers and tanks to prevent environmental contamination in case of leakage. Containment capacity is maintained in line with regulatory requirements.
- **Environmental Controls:** Storage areas are monitored to maintain appropriate ventilation and environmental conditions necessary for safe chemical storage. Any deviations are reported to the maintenance team for corrective action.
- **Inventory Management:** Hazardous chemical inventory is maintained by the Stores Department through a centralized record system. Physical verification is conducted at regular intervals to ensure accuracy and safe stock levels.

➢ Handling of Hazardous Substances

- **Personal Protective Equipment (PPE):** All workers handling chemicals in our laboratory or any other areas where exposure to hazardous substances occurs are required to wear appropriate personal protective equipment (PPE), including gloves, goggles, and respirators. PPE is inspected on a weekly basis to ensure that it remains in good condition. For example, we recently replaced all worn gloves in the chemical mixing area following a routine inspection.

- **Training Programs:** Our comprehensive safety training program includes an annual session dedicated to hazardous substance handling, which is mandatory for all new hires and current employees. This training covers proper handling techniques, spill response protocols, and emergency procedures for chemical exposure.

- **Controlled Handling Areas:** We have established specific zones in our production facility for the handling of hazardous substances, such as chemical mixing areas. These zones are equipped with advanced ventilation systems and spill containment trays. Access is restricted to authorized personnel only, ensuring that all handling activities follow safety protocols.

➢ Transportation of Hazardous Substances

- **Certified Transport Vehicles:** External transportation of hazardous waste or chemicals is conducted through authorized transporters in compliance with applicable regulations. Vehicles are required to carry safety equipment and appropriate hazard signage.

- **Driver Training:** All drivers responsible for transporting hazardous substances undergo specialized training on safe handling, emergency spill response, and fire safety procedures. Every six months, drivers attend a refresher course that includes updates on safety regulations and emergency response protocols.

- **Documentation:** Each hazardous shipment is accompanied by a complete set of documents, including Material Safety Data Sheets (MSDS), transport manifests, and emergency contact information. These documents are carefully reviewed and verified before departure to ensure full compliance with legal and safety standards.

- **Route Planning:** When planning routes for transporting hazardous substances, we avoid densely populated areas and environmentally sensitive zones. We use GIS mapping to identify optimal routes that minimize the risk of exposure in the event of an accident.

➢ Specialized Treatment and Safe Disposal of Hazardous Substances

- **Waste Segregation:** In our production facility, we implement strict segregation of hazardous and non-hazardous waste. For example, we use color-coded bins: red for hazardous materials

and green for non-hazardous waste. This segregation system is reviewed every two months to ensure compliance with local regulations and to reduce the risk of cross-contamination.

- **Neutralization and Treatment:** Before the disposal of certain hazardous chemicals, such as acids, we apply neutralization processes to reduce their toxicity. For instance, our team neutralizes waste sulfuric acid using a neutralizing agent before disposal, significantly reducing its environmental impact.

- **Waste Minimization:** We continuously work on minimizing hazardous waste generation by optimizing materials used in production. For example, we switched to water-based solvents, reducing the overall volume of hazardous waste produced.

- **Documentation and Reporting:** We maintain detailed records of hazardous waste disposal activities, including quantities, disposal methods, and certificates of destruction. These reports are generated monthly and stored in our compliance database for auditing purposes.

- **Collaboration with Waste Bengal West Management Limited:** We have established a partnership with Waste Bengal West Management Limited, a certified waste management provider specializing in the handling and treatment of hazardous materials. This collaboration ensures that all hazardous waste is safely collected, treated, and disposed of in accordance with local environmental regulations, contributing to our commitment to sustainability.

➢ Responsibility

1. Production Manager:

- Ensure hazardous materials are used strictly as per approved process requirements.
- Monitor chemical consumption and support waste minimization initiatives.
- Ensure proper segregation of hazardous waste at source within production areas.
- Report any incidents related to spills or unsafe handling to the EHS Officer immediately

2. Quality Control Officer:

- Verify that substituted or recycled materials meet required quality standards before use.
- Review Safety Data Sheets (SDS) for newly introduced materials.
- Support validation of alternative materials during process trials.

3. Sustainability Coordinator:

- Monitor implementation of hazardous waste handling, storage, and disposal procedures.
- Conduct periodic inspections of storage areas and waste yards.

- Maintain hazardous waste disposal records and statutory documentation.
- Coordinate safety training programs related to hazardous substances.
- Report compliance status and deviations to management.

4. Supply Chain Manager:

- Procure chemicals only from approved vendors.
- Verify environmental and safety documentation from suppliers.
- Coordinate with authorized waste disposal agencies for timely collection
- Maintain supplier compliance records.

5. Stores In-Charge

- Maintain updated inventory of hazardous substances.
- Ensure proper labelling and safe storage of chemicals
- Conduct periodic stock verification and report discrepancies.

➢ Monitoring & Reporting

- **Storage Inspections:** Periodic inspections are conducted to ensure proper labeling, segregation, containment, and safe storage of hazardous waste in designated areas.
- **Inventory Monitoring:** Hazardous waste inventory records are maintained and reviewed regularly to track generation, storage duration, and disposal timelines.
- **Manifest & Documentation Control:** Hazardous waste movements are tracked through approved manifest systems, and disposal records are verified and maintained for compliance purposes.
- **Regulatory Compliance Review:** Statutory reports and returns are prepared and submitted to the concerned authorities within prescribed timelines.
- **Corrective Actions:** Non-conformities identified during inspections or audits are documented, and corrective actions are implemented and monitored for closure.

Sustainable Product Recovery and Disposal

➢ Purpose

This Standard Operating Procedure (SOP) outlines the structured strategies adopted by Birla Jute Mills for sustainable product lifecycle management, including recovery, reuse, recycling, and environmentally responsible disposal at the end of product life.

Our objective is to minimize environmental impact, reduce landfill waste, promote circular economy principles, and encourage responsible consumption among customers and stakeholders. This document establishes clear internal guidelines and user-facing instructions aimed at extending product life, improving resource efficiency, and ensuring environmentally sound end-of-life management practices.

➢ Scope

This SOP applies to all departments involved in product return, recovery, refurbishment, recycling, and disposal activities. It covers handling of end-of-life products, segregation of recoverable components, coordination with authorized recyclers, and compliance with environmental regulations.

➢ Definitions

- **Product Recovery:** The process of collecting returned, end-of-life, or defective products for reuse, recycling, refurbishment, or responsible disposal.
- **End-of-Life Product:** A product that has completed its intended use and is no longer suitable for its original purpose.
- **Recycling:** The process of converting waste materials into reusable raw materials to reduce environmental impact.
- **Refurbishment:** The process of repairing or restoring products to extend their usable life.
- **Environmentally Sound Disposal:** Disposal methods that comply with environmental regulations and minimize harm to human health and the environment.

➢ Sustainable Design Principles

Resource Minimization Through Design: At Birla, sustainability is embedded at the product design stage to reduce environmental footprint across the entire lifecycle.

Material Efficiency:

- During the product development phase, design teams prioritize materials with lower environmental impact, particularly those contributing to reduced energy, water, and chemical usage during manufacturing.

- A structured material approval process ensures responsible sourcing, with preference given to recycled, upcycled, renewable, and certified sustainable raw materials.
- Each product line is targeted to contain a minimum of 25% recycled content wherever technically feasible, and documented evidence of material composition is maintained.
- Traceability records of raw material sources, recycled percentages, and supplier declarations are maintained for audit and compliance purposes.
- Annual sustainability audits verify adherence to material efficiency standards and identify opportunities to increase recycled content.
- This systematic approach supports Birla's circular economy commitment and contributes to carbon footprint reduction.

Durability and Longevity:

- All products are designed with a focus on durability to ensure that they withstand extensive use and reduce the need for frequent replacements, helping to conserve additional resources in the long term.
- The design team performs standardized durability tests on each product to assess wear resistance, structural integrity, and long-term functionality.
- Products are required to meet stringent durability criteria before they are released to the market, ensuring they uphold our reputation for high-quality and long-lasting products.
- An annual review of durability standards is carried out, and necessary adjustments are implemented to ensure that the products remain competitive in the market and continue to meet customer expectations.
- Documentation of testing results are maintained, and any material changes required to meet durability benchmarks are tracked to ensure ongoing adherence to Birla's durability standards.
- Additionally, feedback from customers are collected and incorporated into future designs, ensuring that products are improved based on real-world usage.

Waste Reduction and Eco-friendly Dyeing:

- To minimize resource usage, we repurpose or recycle excess materials, including production offcuts and remnants, whenever possible.
- These offcuts are creatively used for the production of smaller components, labels, or secondary product lines, promoting efficient resource use and reducing waste.

- All dyeing processes are carried out with an emphasis on using low-impact dyes that consume less water and energy, significantly reducing environmental strain during production.

- The effectiveness of dyeing processes is reviewed quarterly to ensure they align with Birla's sustainability targets. If new, more sustainable dyeing methods are discovered are adopted.

- All efforts to reduce waste are systematically recorded, and biannual reviews are conducted to identify areas for improvement, ensuring that resource efficiency continues to be maximized.

Reducing Microfiber Release and Fabric Durability:

In response to the growing concern over microfiber pollution, Birla implements proactive strategies to minimize microfiber shedding and fabric fraying, ensuring our products are both eco-friendly and durable.

Innovative Fabric Selection:

- Birla's design team actively selects fabric technologies that minimize microfiber shedding during both regular use and washing cycles, tackling the issue of microplastic pollution head-on.

- Our research teams work closely with jute fabric manufacturers to identify and test new fabrics that offer low-shed properties while maintaining the durability and sustainability standards we are known for.

- Eco-friendly fabric treatments are explored to enhance material strength without compromising the softness or comfort of the product. Each fabric undergoes rigorous testing to ensure it meets Birla's sustainability objectives, with performance records being kept for continuous evaluation.

- Birla also collaborates with suppliers to introduce fabric treatments that improve durability, ensuring the products are both environmentally responsible and user-friendly.

Robust Product Design:

- To further minimize microfiber release and prevent fabric fraying, Birla products are designed with reinforced seams and construction techniques that reduce stress on high-wear areas.

- Design features like reinforced stitching and structural supports are incorporated in areas prone to heavy use, such as hems, pockets, and cuffs, enhancing durability and minimizing the risk of wear and tear.

- Customer feedback on product durability is actively collected and reviewed, ensuring that future product designs reflect practical, real-world usage.

- Resilience testing is part of Birla's standard quality control process to verify that each product meets durability standards. Any design modifications made to improve durability is logged and reviewed quarterly.

➢ Efficient Use, Storage, and Maintenance Information:

At Birla jute, we equip our customers with clear guidance on how to store, use, and maintain products in ways that enhance their longevity and reduce environmental impact.

Optimal Storage Methods:

- We advise customers to store jute products in a cool, dry place, away from direct sunlight and temperature extremes, to prevent degradation. Retailers, for instance, store their jute bags in climate-controlled rooms, preserving their durability and avoiding UV-related damage.

- To prevent moisture buildup, we recommend using breathable storage solutions such as cotton bags or mesh containers, a practice that has been shown to reduce mold growth and prolong product life.

- Customers are encouraged to use temperature and humidity monitors to ensure optimal storage conditions. A customer who implemented this approach saw a significant reduction in mold formation and fiber deterioration.

- Organized storage spaces that allow for adequate air circulation are also recommended. One customer who optimized their storage layout reported improvements in airflow and fewer instances of material degradation.

Maintenance Practices:

- For cleaning jute products, we recommend washing in cold water and air drying to prevent weakening of fibers. A local store that follows these guidelines has seen a noticeable increase in the product lifespan.

- We also encourage regular inspections for signs of wear and tear. One customer who checks their jute bags every six months for fraying or stitching issues has managed to prevent significant damage and extend product life.

- Minor repairs, such as stitching small tears with jute thread, are recommended to extend the usability of the product. A customer who made such repairs successfully maintained their jute bags in good condition.

- We advise against using harsh chemical cleaning agents, as these can weaken the fibers. One business that switched to natural soap-based cleaners found that their products lasted much longer.

Product Usage Tips:

- We recommend customers observe the load limits on jute products to prevent overstretching, such as limiting jute sacks to 50 kg to avoid premature tearing.
- Gentle handling practices are encouraged to reduce abrasion. A customer who adopted this approach reported fewer product damages and greater satisfaction.
- Careful handling during transportation is advised to minimize damage caused by friction or impact. One customer who implemented this practice saw a reduction in product damages during shipment.
- Customers should avoid overloading bags or sacks, which could lead to fiber stress and reduced lifespan. A local company that followed this advice experienced longer-lasting products.

Access to Product Care Information:

- Comprehensive guidance on storage, maintenance, and usage recommendations is made available to customers through our website and in product brochures. This allows them to easily access practical tips to maximize product lifespan and reduce environmental impact.
- **End-of-Life Product Return Program:** Birla conducts an end-of-life product return program, enabling customers to return used or worn-out products for recycling or responsible disposal. Details regarding the return program is shared with customers in due course.

➢ Minimizing Environmental Impact:

- **Environmental Impact Assessment:** Birla conducts ongoing assessments of the environmental impact of its products throughout their lifecycle, focusing on energy use, emissions, resource consumption, and waste generation. The company monitors water use, pollution risks, and impacts on biodiversity to ensure compliance with environmental standards.
- **Waste Minimization:** Birla aims to reduce landfill waste by promoting recycling and reuse across its operations. Employees are trained to segregate waste and utilize materials effectively.
- **Virgin Material Reduction:** The company prioritizes the use of recycled materials and seeks to reduce the need for virgin raw materials. Efforts include sourcing from suppliers who follow sustainable practices and reusing components from returned products.

➢ Responsibility

1. Environmental Coordinator:

- Oversees the implementation of sustainable product recovery, reuse, and disposal practices.
- Ensures alignment with environmental policies, sustainability goals, and regulatory requirements.
- Monitors the effectiveness of product recovery and recycling programs and compiles periodic reports.

2. Design and Development Team:

- Ensures that new products are designed with sustainability, durability, and recyclability in mind.
- Maintains records of material composition, recycled content, and eco-friendly dyeing practices.
- Implements measures to reduce microfiber release and enhance product longevity.

3. Production and Operations Team:

- Supports waste minimization initiatives by segregating offcuts, production remnants, and reusable materials.
- Ensures adherence to proper storage, handling, and labeling of materials for recovery or disposal.
- Participates in training on sustainable handling and recovery practices.

4. Quality Assurance Team:

- Monitors the integrity and quality of products intended for recovery or recycling.
- Verifies compliance with sustainable design, durability, and eco-friendly dyeing standards.
- Maintains records of product inspections, reuse initiatives, and recycling outcomes.

5. Compliance Officer:

- Ensures that all product recovery and disposal activities comply with applicable laws, regulations, and internal sustainability policies.
- Conducts periodic audits and assessments of recovery and disposal processes.
- Provides guidance and corrective actions for non-compliance.

6. Employees and Workforce Members:

- Follow product usage, storage, and maintenance guidelines to prolong product life.
- Participate actively in recycling, recovery, and responsible disposal initiatives.

- Report any issues, inefficiencies, or incidents related to product recovery or environmental compliance.

➢ Monitoring and Reporting

- Quarterly review of recycled content percentage, material efficiency, and durability performance against defined sustainability targets.
- Monthly tracking of production waste, reused offcuts, recycled material usage, and landfill diversion rates.
- Monitoring of key environmental KPIs such as water consumption, energy usage, emissions, and dyeing process efficiency.
- Documentation and verification of raw material traceability and supplier sustainability compliance records.
- Annual internal sustainability audit to evaluate adherence to this SOP and identify improvement areas.
- Management review meetings to assess performance trends and approve corrective or preventive actions.
- Tracking and timely closure of corrective actions arising from audits, inspections, or performance gaps.

Air Emissions Management Guidelines

➢ Purpose

This Standard Operating Procedure (SOP) defines the established system followed at Birla Jute Mills for monitoring, prevention and control of air emissions arising from jute manufacturing operations including batching, spinning, weaving, dyeing, finishing, boiler operations and material handling activities. The purpose of this SOP is to:

- Ensure compliance with applicable Air (Prevention and Control of Pollution) Act requirements and Consent to Operate conditions issued by the State Pollution Control Board.
- Control particulate matter, gaseous emissions, odour and noise within permissible limits.
- Protect the health and safety of employees and surrounding communities.
- Maintain documented monitoring records for inspection, audit and regulatory submission purposes.

➢ Scope

This guideline applies to all operational processes, utilities, and support activities that generate air emissions within the facility. It covers identification of emission sources, operation and maintenance of pollution control equipment, monitoring of emissions, and compliance with applicable environmental regulations.

➢ Definitions

- **Air Emissions:** Release of pollutants such as particulate matter (PM), sulfur dioxide (SO_2), nitrogen oxides (NOx), volatile organic compounds (VOCs), and other contaminants into the atmosphere from operational activities.
- **Point Source Emission:** Emissions released from a single identifiable source such as stacks, chimneys, or vents.
- **Fugitive Emissions:** Uncontrolled or unintended releases of gases or particles from equipment, storage areas, or material handling processes.
- **Emission Control Equipment:** Devices such as bag filters, scrubbers, cyclones, or electrostatic precipitators installed to reduce pollutant discharge.
- **Statutory Limits:** Permissible emission levels prescribed by environmental regulatory authorities.

➢ Air Pollution Prevention Measures

1. Fugitive Emission Control Program

Birla Jute Mills integrates emission prevention measures into routine plant operations to minimize dust, fumes and environmental impact.

- Dust-generating processes such as bale opening, fibre cutting and spinning are enclosed wherever technically feasible.
- Local exhaust ventilation systems are installed to capture airborne particles at source.
- Production sections are designed with adequate cross-ventilation to maintain continuous air circulation.
- Structured housekeeping schedules ensure frequent removal of fibre dust and debris from floors, beams and equipment.
- Raw material unloading and storage areas are cleaned regularly to prevent airborne fibre dispersion.
- Preventive maintenance of machinery prevents excessive vibration and abnormal emissions.
- Internal roads and open yards are maintained and periodically cleaned to minimize dust generation.

These controls significantly reduce fugitive emissions and maintain acceptable workplace air quality.

2. Control of Particulate Matter and Fibre Dust Emissions

- Specific engineering and operational controls are implemented to manage particulate emissions generated during jute processing.
- Centralized dust extraction and collection systems are installed in high dust-generating areas.
- Fibre handling and cutting operations are monitored by supervisors to minimize airborne dispersion.
- Bag filters and dust collectors are cleaned and inspected as per preventive maintenance schedule.
- Routine cleaning prevents accumulation of fibre dust on floors, electrical panels and machinery surfaces.
- Storage practices ensure jute bales are stacked properly to reduce material spillage.
- Employees working in designated high-dust areas are provided with respiratory protective equipment and periodic health check-ups.

These measures effectively reduce particulate concentration within operational areas.

3. Odor Management Practices

- Proper Raw Material Storage: Jute fibers and batching oils are stored in well-ventilated and designated areas to prevent moisture accumulation and odor formation during storage, especially during humid seasonal conditions.
- Optimized Batching Oil Usage: Controlled and measured application of batching oils during softening processes minimizes excess oil usage and reduces the possibility of odor generation, through calibrated dispensing systems installed.
- Ventilation and Air Circulation Systems: Adequate natural and mechanical ventilation systems are installed across production areas to ensure continuous air exchange and prevent odor buildup, maintaining fresh indoor air quality.
- Regular Housekeeping and Waste Removal: Prompt removal of jute dust, oil residues, and process waste prevents decomposition and associated unpleasant odors, through daily scheduled cleaning activities.
- Effluent Treatment and Proper Drainage: Wastewater is treated in a structured manner before discharge, preventing stagnant water conditions that may cause foul smell, and ensuring compliance with standards.
- Closed Storage for Waste Materials: Waste bins are covered and emptied regularly to prevent odor emissions from accumulated solid waste, with designated waste handling zones.
- Greenbelt Development: Plantation and maintenance of greenery around the facility act as natural odor buffers and improve ambient air quality, creating a healthier surrounding environment.
- Periodic Inspection and Monitoring: Regular inspection of storage, drainage, and waste handling areas ensures early identification and corrective action for potential odor sources, before complaints or escalation occurs.t.

4. Closed-Loop Systems to Minimize Sulphur and Combustion Emissions

The facility maintains closed and controlled fuel handling and combustion systems.

- Fuel storage and handling systems are designed to prevent leaks and emissions.
- Combustion equipment is regularly inspected and maintained.
- Closed piping and transfer systems minimize release of combustion gases.
- Combustion efficiency is periodically reviewed and optimized.
- These controls help reduce sulphur and other combustion-related emissions.

5. Fuel & Boiler Emission Management

The facility maintains controlled fuel handling and combustion systems to limit sulfur and related emissions.

- Boilers and thermic fluid heaters operate under controlled combustion parameters to ensure complete burning of fuel, thereby reducing sulphur dioxide (SO_2) emissions, through automated burner management systems.
- Stack emissions are periodically monitored to measure SO_2 levels and ensure compliance with applicable environmental regulatory standards, using calibrated emission testing instruments.
- Installation of appropriate emission control devices such as wet scrubbers or dry scrubber systems helps capture sulphur compounds before atmospheric release, ensuring reduced stack emission concentrations.
- Preference is given to low-sulphur fuels to minimize sulphur content at the source and reduce overall SO_2 generation, as per approved procurement specifications.
- Ash generated from fuel combustion is collected and transferred through enclosed systems to prevent dust and sulphur residue dispersion, during collection and disposal processes.
- Regular inspection and maintenance of burners, refractory linings, and ducting systems prevent leakages and uncontrolled emissions, through scheduled preventive maintenance programs.
- Emission data is reviewed periodically, and corrective actions are implemented where sulphur levels approach regulatory limits, based on management review findings.

6. Noise Management

- Acoustic Enclosures for High-Noise Machinery: Noise-generating equipment such as spinning, carding, and weaving machines are fitted with acoustic covers or enclosures to reduce sound transmission, ensuring safer decibel levels in work areas.
- Preventive Maintenance of Rotating Equipment: Regular lubrication, alignment checks, and timely replacement of worn-out bearings and belts minimize vibration and abnormal noise generation during operations.
- Vibration Dampening Systems: Anti-vibration pads and isolation mounts are installed beneath heavy machinery to reduce structural noise and floor-borne vibrations.
- Noise Barriers and Insulated Panels: Sound-absorbing panels and partition walls are installed in high-noise zones to contain and reduce sound propagation to adjacent areas.
- Equipment Modernization: Older, high-noise machinery is gradually replaced with modern, energy-efficient equipment designed to operate at lower decibel levels.
- Compressed Air Noise Control: Silencers and mufflers are installed on air exhaust systems and pneumatic equipment to reduce sudden release noise.
- Operational Controls and Work Rotation: Employee rotation in high-noise areas limits prolonged exposure and ensures compliance with occupational health standards.
- Periodic Noise Monitoring: Workplace noise levels are measured at regular intervals using calibrated sound level meters to ensure compliance with regulatory limits.
- Personal Protective Equipment (PPE): Earplugs and earmuffs are provided to employees working in designated high-noise zones, with mandatory usage policies enforced.

7. Traffic Management & Congestion Mitigation:

Birla Jute Mills regulates internal and external vehicle movement to minimize congestion, reduce vehicular emissions, and prevent safety and environmental risks within plant premises.

- Inward raw material trucks and outward finished goods vehicles are scheduled in coordination with Stores and Dispatch to avoid peak-hour congestion and unnecessary queuing at the plant gate.
- Separate entry and exit points are maintained wherever feasible to streamline traffic flow and reduce idle time of vehicles.
- Clearly marked loading bays and parking areas prevent random vehicle positioning and ensure smooth material handling operations.
- Drivers are instructed to switch off engines during loading, unloading and documentation processes to minimize exhaust emissions.
- All transport vehicles entering the premises must carry valid Pollution Under Control (PUC) certificates. Security personnel verify compliance at entry points.
- Vehicle entry and exit timings are carefully planned in staggered time slots to prevent peak-hour congestion near the factory gate and surrounding public roads during busy operational hours.
- Transporters are provided pre-approved scheduled time windows for loading and unloading activities to avoid crowding, unnecessary waiting time, and long vehicle queues outside the premises.
- Dedicated parking bays and internal truck holding zones within the premises prevent roadside parking, traffic obstruction, and disturbance to the local community movement.
- Efficient material handling equipment and trained manpower reduce vehicle turnaround time, thereby minimizing waiting trucks and preventing traffic buildup near entry points.
- Drivers are instructed to follow designated and pre-identified routes that avoid high-traffic urban areas and sensitive community zones whenever operationally feasible.
- Procurement strategies prioritize nearby and regional suppliers to reduce long-distance truck movement and overall traffic load on public road infrastructure.
- Combining multiple customer orders into single planned dispatches significantly reduces the number of vehicles required for transportation activities.
- Trained security personnel actively manage gate entry and exit procedures to ensure systematic vehicle movement without blocking or slowing public road traffic.
- The facility maintains regular communication and coordination with local traffic authorities to ensure compliance with road safety norms and municipal traffic regulations.

➢ Monitoring and Reporting:

Ongoing Monitoring and Evaluation

- **Annual Reviews:** Annual reviews are conducted to evaluate the progress of emission reduction efforts and to identify opportunities for improvement.

- **Data Evaluation:** Emission levels, along with maintenance data, are analysed to ensure compliance and assess the effectiveness of current strategies.

- **Internal Audits:** Annual audits are carried out to evaluate the efficiency of Birla's air pollution control measures, ensuring adherence to protocols and identifying areas for enhancement.

- **Environmental Reporting:** The Environmental Manager prepares a detailed report on findings, which is then submitted to senior management for review and future planning.

➢ Responsibility

1. Environmental Manager:

- Ensure statutory compliance and coordinate environmental monitoring.
- Maintain emission and noise monitoring records.
- Report environmental performance to senior management.

2. Operations Manager:

- Implement emission and dust control measures in production areas.
- Ensure adherence to operational controls minimizing emissions.
- Support corrective actions in case of deviations.

3. Maintenance Supervisor:

- Maintain pollution control equipment, ventilation systems and boilers.
- Ensure timely inspection and servicing of machinery.
- Maintain preventive maintenance documentation.

4. Safety and Compliance Officer:

- Conduct awareness training on emission and noise control.
- Monitor PPE compliance in designated areas.
- Support investigation of environmental complaints or incidents.

➢ Monitoring & Reporting

- **Emission Monitoring:** Periodic monitoring of stack and ambient air quality is conducted through authorized laboratories to ensure compliance with statutory limits.
- **Equipment Inspections:** Regular inspections and preventive maintenance of emission control equipment are carried out to ensure effective performance.

- **Record Maintenance:** Monitoring reports, calibration records, and maintenance logs are maintained and reviewed for compliance verification.
- **Regulatory Reporting:** Emission monitoring results and statutory returns are submitted to concerned authorities as per regulatory requirements.
- **Corrective Measures:** Any deviation from prescribed limits is recorded, investigated, and corrective actions are implemented and monitored.

Sustainable Energy Management

➢ Purpose

This Standard Operating Procedure (SOP) defines the structured framework adopted by Birla Jute Mills for efficient energy utilization, conservation, monitoring, and continuous improvement.

The purpose of this SOP is to:

- Reduce overall energy consumption per unit of production.
- Improve operational efficiency through optimized equipment and process controls.
- Minimize greenhouse gas emissions and environmental impact.
- Ensure compliance with applicable energy and environmental regulations.
- Promote a culture of energy awareness and responsibility across all departments.

This SOP applies to all energy-consuming activities including production processes, utilities, lighting, HVAC systems, and auxiliary operations.

➢ Scope

This procedure applies to all departments, processes, utilities, and facilities that consume energy within the organization. It covers energy monitoring, identification of significant energy uses, implementation of conservation measures, and continuous improvement of energy performance.

➢ Definitions

- **Energy Consumption:** The total amount of energy used in operations, including electricity, fuel, steam, and other energy sources.
- **Energy Efficiency:** The practice of using less energy to perform the same task or achieve the same output.
- **Waste Heat Recovery:** Reusing heat generated during industrial processes.
- **Fuel Switching:** Use of cleaner fuels to reduce emissions.

➢ Implemented Energy Efficiency and Emission Reduction Actions

1. Workforce Capacity Building on Energy Conservation

Birla Jute Mill has embedded energy conservation into day-to-day operations through continuous awareness and skill-building initiatives.

- Energy conservation practices are included in employee induction and contractor onboarding programs.

- Periodic refresher sessions and toolbox talks are conducted focusing on efficient machine operation, shutdown procedures, and responsible electricity use.
- Visual reminders such as posters and signage are placed near electrical panels, production lines, and office areas to encourage switching off idle equipment.
- Operators are trained to start machines in a phased manner to avoid peak load spikes.
- Supervisors conduct routine shift checks to ensure lights, fans, compressors, and machines are turned off during breaks and non-operational hours.
- Department meetings include discussions on energy-saving opportunities and performance improvements.

These initiatives ensure energy conservation is actively practiced at all operational levels.

2. Equipment Modernization and Efficiency Upgrades

The facility continuously modernizes infrastructure and equipment to improve energy performance and reduce electricity consumption.

- Conventional lighting has been fully replaced with LED lighting across production areas, warehouses, offices, and outdoor spaces.
- Motion sensors and timer-based lighting controls are installed in low-occupancy areas such as corridors, storage rooms, and washrooms.
- Variable Frequency Drives (VFDs) are installed on high-capacity motors to match motor speed with process load requirements.
- Energy-efficient motors are selected during replacement of old or failed equipment.
- Preventive maintenance ensures motors, bearings, belts, and rotating equipment operate with minimal friction and energy loss.
- Power factor correction panels are installed and maintained to reduce electrical losses and avoid reactive power penalties.
- Electrical distribution systems are periodically inspected to identify loose connections, overheating, or energy loss.
- Compressed air systems are routinely checked for leakages, pressure drops, and unnecessary usage.
- Idle equipment shutdown procedures are implemented across departments.

These engineering interventions significantly reduce energy intensity.

3. Structured Energy and Carbon Performance Audits

Birla Jute Mill conducts structured reviews to monitor and improve energy performance.

- Periodic internal and external energy audits evaluate electricity and fuel consumption patterns.
- Major energy-consuming equipment is identified and monitored regularly.

- Baseline energy consumption data is maintained for performance comparison.
- Audit findings are translated into improvement plans and implemented in a phased manner.
- Energy performance indicators are reviewed during management meetings.
- Corrective actions are implemented for abnormal consumption patterns.

This systematic monitoring ensures continuous improvement in energy efficiency

4. Logistics and Transportation Emission Reduction

The Birla Jute mill actively manages fuel consumption and emissions from transportation and material handling.

- Quantification of Transportation Emissions: Carbon emissions are calculated based on monthly diesel consumption data of owned and contracted vehicles using standard emission factors.
- Fuel Efficiency Benchmarking: Vehicle-wise fuel efficiency (km per litre) is monitored and compared against predefined benchmarks. Variations are analyzed to identify operational inefficiencies and corrective measures are implemented to improve emission intensity.
- Optimized Vehicle Loading: Dispatch planning ensures maximum load utilization per vehicle to prevent under-loading. By reducing the number of trips required for product delivery, overall fuel consumption and associated carbon emissions are significantly minimized.
- Route Optimization: Pre-planned routes are followed to reduce unnecessary detours, travel distance, and idle time. Efficient route mapping helps lower fuel usage and improve delivery turnaround time while reducing CO_2 emissions.
- Preventive Maintenance and Engine Tuning: Regular servicing, engine calibration, tyre pressure checks, and filter replacements are conducted to maintain optimal combustion efficiency, ensuring reduced fuel consumption and lower exhaust emissions.
- Local Supplier Preference: Procurement strategies prioritize local and regional suppliers to shorten transportation distances, thereby directly reducing Scope 3 transportation-related emissions.
- Shipment Consolidation: Delivery schedules are coordinated to combine multiple orders into single trips wherever feasible. This approach reduces redundant transportation activities and decreases total fuel usage.

5. Waste Heat Utilization and Thermal Efficiency

Operational practices are implemented to maximize utilization of heat generated during operations.

- Thermal insulation is applied on hot equipment, pipelines, and utility systems to reduce heat loss.
- Ventilation systems are optimized to maintain comfortable working temperatures with minimal energy consumption.
- Preventive maintenance ensures efficient heat transfer and equipment performance.
- Temperature monitoring helps prevent unnecessary heating or cooling.

These measures reduce additional energy demand.

6. Fuel Optimization and Cleaner Energy Transition

The organization continuously works toward reducing carbon intensity through fuel optimization.

- Fuel consumption is tracked and analyzed to identify efficiency improvement opportunities.
- Combustion systems are regularly tuned and maintained for optimal efficiency.
- Cleaner fuel options are adopted where technically feasible.
- Energy-efficient equipment selection is prioritized during procurement.
- Opportunities for renewable and low-carbon energy adoption are periodically evaluated.

These measures support long-term reduction of greenhouse gas emissions.

7. Future Initiatives: Renewable Energy & Carbon Offset

Birla Jute Mill plans to strengthen its climate strategy through the following initiatives:

- Installation of rooftop solar systems and evaluation of renewable power procurement options.
- Gradual increase in renewable energy share to reduce dependence on fossil fuels.
- Continuous monitoring of greenhouse gas emissions and development of a carbon reduction roadmap.
- Participation in certified carbon offset programs for residual emissions.
- Support for afforestation and other environmental sustainability projects.

➢ Responsibility

1. Energy Coordinator

- Oversee implementation of the energy management system.
- Monitor compliance with energy regulations and performance targets.
- Present energy performance reports to management.

2. **Operations Manager:**

- Ensure energy-efficient practices are followed in production areas.
- Monitor equipment performance and reduce idle energy use.
- Support implementation of energy-saving technologies.

3. **Maintenance Team:**

- Conduct preventive maintenance of motors, boilers, and utility systems.
- Identify and rectify energy leakages or inefficiencies.
- Maintain records of maintenance activities.

4. **Employees:**

- Follow defined energy conservation practices.
- Switch off unused equipment and report abnormal energy consumption.
- Participate in awareness and improvement programs.

➢ Monitoring & Reporting

- **Energy Monitoring:** Energy consumption data is recorded and reviewed periodically to track usage trends and identify areas for improvement.
- **Performance Review:** Energy Performance Indicators (EnPIs) are monitored to evaluate efficiency and achievement of energy reduction targets.
- **Equipment Inspections:** Regular inspections and preventive maintenance of major energy-consuming equipment are conducted to ensure optimal performance.
- **Data Reporting:** Energy consumption reports are prepared and reviewed by management to support decision-making and improvement initiatives.
- **Corrective Actions:** Deviations from energy targets are analyzed, and appropriate corrective measures are implemented and monitored.

Water Management & Conservation Procedure

➢ Purpose

At Birla Jute Mills, responsible water stewardship is an integral part of our environmental sustainability strategy and operational excellence framework. This Standard Operating Procedure (SOP) establishes a comprehensive system for efficient water consumption, wastewater treatment, recycling, discharge control, and risk mitigation. The purpose of this SOP is to:

- Reduce dependency on freshwater sources through conservation and reuse
- Prevent environmental pollution through scientifically managed effluent treatment systems.
- Ensure full compliance with statutory requirements and Consent conditions.
- Strengthen operational resilience through structured water risk assessments.
- Promote continuous improvement in water performance through monitoring, reporting, and technological upgrades.

➢ Scope

This SOP applies to all activities involving water usage, wastewater generation, treatment, reuse, and discharge within the facility. It covers monitoring of water consumption, operation of treatment systems, compliance with discharge standards, and water conservation initiatives.

➢ Definitions

- **Waste-Water:** Water generated from industrial, domestic, or utility operations that contains contaminants and requires treatment before discharge or reuse.
- **Effluent Treatment Plant (ETP):** A facility designed to treat industrial wastewater to meet regulatory discharge standards.
- **Water Consumption:** The total quantity of water used for operational, domestic, or process-related activities.
- **Reuse and Recycling:** The practice of treating and reusing wastewater within operations to reduce freshwater consumption.
- **Discharge Standards:** Regulatory limits prescribed by authorities for the release of treated wastewater into the environment.

➢ Water Management Practices at Birla Jute Mills

1. **Effluent Control & Discharge Management:** Birla Jute Mills operates structured wastewater treatment systems to ensure that no untreated effluent is discharged into the environment.

    - **Onsite Effluent Treatment Plant (ETP):** Industrial wastewater is treated through multi-stage processes including screening, equalization, biological treatment, clarification, filtration, and disinfection to ensure removal of contaminants before reuse or discharge.

- **Segregation of Effluent Streams:** Process wastewater and domestic wastewater are managed separately to improve treatment efficiency and regulatory compliance.

- **Zero Liquid Discharge (ZLD) Progression:** Continuous efforts are undertaken to maximize reuse of treated water within operations, thereby minimizing external discharge and reducing freshwater withdrawal.

- **Routine Laboratory Testing:** Effluent samples are tested at defined intervals for parameters such as pH, BOD, COD, TSS, Oil & Grease, and other applicable indicators through internal checks and external accredited laboratories.

- **Sludge Management System:** Sludge generated from ETP operations is properly dewatered, stored in designated areas, and disposed of through authorized recyclers or waste handlers as per regulatory norms.

- **Emergency Effluent Control:** In case of treatment failure or abnormal discharge levels, immediate corrective actions are implemented, and discharge is halted until parameters are restored within permissible limits.

- **Third-Party Compliance Audits:** Periodic independent audits validate treatment efficiency, statutory adherence, and operational effectiveness.

2. **Rainwater Harvesting and Groundwater Recharge Infrastructure:** The facility has implemented rainwater harvesting to reduce reliance on external water sources.

   - Rooftop rainwater is collected via a dedicated piping network.
   - Collected rainwater is directed to storage and recharge structures.
   - Harvested water is used for non-potable applications such as gardening and cleaning.
   - Stormwater drains are designed to prevent waterlogging and enable efficient collection.
   - Pre-monsoon inspection and cleaning of gutters and filters ensure system readiness.

   Rainwater harvesting supports long-term water conservation and groundwater recharge.

3. **Water Reuse & Conservation Systems:** To minimize freshwater intake, structured reuse and recycling systems are integrated into plant operations.

   - Reverse Osmosis (RO) Systems: Treated wastewater is further purified through RO systems and reused in non-potable applications such as humidification systems in spinning and weaving sections, cooling towers, boiler feed pre-treatment, and floor washing. This reduces dependence on fresh water for utility operations.

   - Reuse in Humidification Systems: In jute spinning and weaving processes, controlled humidity is essential to maintain fiber flexibility and reduce breakage. Treated and recycled

water is reused in humidification plants to maintain required moisture levels inside production areas.

- Internal Recycling Network: Dedicated and clearly marked recycled water pipelines distribute treated water for specific applications such as machine cleaning, dust suppression, gardening, and toilet flushing, ensuring safe and controlled reuse without cross-contamination.

- Condensate Recovery from Boilers: Steam condensate generated during steam-based softening and processing of jute fibers is collected, treated if necessary, and returned to the boiler feed system. This improves both water conservation and thermal efficiency.

- Reuse in Batch Processing & Softening: Treated water is reused in initial washing, softening, and batching operations where potable-quality water is not mandatory, thereby reducing overall freshwater consumption.

- Rainwater Harvesting Infrastructure: Rooftop rainwater collection systems and surface runoff channels capture rainwater, which is either used for gardening, cleaning purposes, or directed toward groundwater recharge structures to supplement plant water requirements.

- Cooling Water Recirculation: Cooling systems operate on a recirculation basis, where water is reused multiple times before controlled discharge, significantly reducing make-up water demand.

- Leak Detection & Preventive Maintenance: Regular inspection of pipelines, humidification lines, valves, storage tanks, and pumps ensures early identification of leakages and prevents unnecessary water loss.

- Water Metering & Monitoring: Department-wise water meters monitor consumption in spinning, weaving, batching, boiler, and utility sections. Daily and monthly analysis supports data-driven water reduction and recycling improvements.

4. **Wastewater Quality Monitoring and Control:** Birla Jute Mill maintains strict monitoring of wastewater to ensure responsible discharge and environmental protection
   - Wastewater quality is periodically tested through approved laboratories.
   - Key parameters such as pH, suspended solids, and oil & grease are monitored.
   - Any deviations are investigated and corrective actions are implemented.
   - Records of wastewater monitoring are maintained for regulatory and internal review.

   These measures ensure responsible wastewater handling and regulatory compliance.

5. **Operational Water Optimization & Control:** Structured operational controls are implemented to ensure optimized water usage across production processes.

- High-Pressure, Low-Volume Cleaning Systems: Use of high-pressure jet systems for floor and equipment cleaning reduces overall water consumption compared to conventional hose-based washing, ensuring efficient surface dirt removal.

- Dry Cleaning Practices: Wherever feasible, dry sweeping and vacuum systems are used before wet washing to reduce the frequency and volume of water required for cleaning, thereby conserving valuable freshwater resources.

- Reuse of Treated Water: Treated wastewater and final rinse water are reused for initial washing of floors, equipment, and non-critical cleaning applications, reducing dependence on freshwater sources.

- Controlled Water Dispensing: Trigger-based spray nozzles and auto shut-off valves are installed on hoses to prevent continuous water flow during cleaning activities, avoiding unnecessary water wastage completely.

- Standard Cleaning Protocols: Defined Standard Operating Procedures (SOPs) specify the required quantity of water per cleaning activity to prevent excessive usage, maintaining consistency and operational discipline.

- Scheduled Cleaning: Cleaning operations are planned and consolidated to avoid repeated washing of the same areas within short intervals, optimizing manpower and water usage.

- Employee Awareness Programs: Workers and housekeeping staff are trained on water conservation practices and responsible cleaning methods, encouraging sustainable workplace behavior practices.

- Leak Prevention and Maintenance: Regular inspection of taps, hoses, pipelines, and storage tanks prevents leakages and unintended water losses during cleaning activities, supporting proactive water management systems.

- Monitoring of Water Consumption: Department-wise monitoring of water usage helps track trends and implement corrective actions where abnormal consumption is observed, ensuring continuous improvement in efficiency.

6. **Sustainable Process Innovation:** Continuous technological improvement ensures long-term water efficiency.

    - **Low-Impact Dyeing & Processing Technologies:** Adoption of improved dyeing and finishing techniques that minimize water intensity and reduce wastewater load.

    - **Digital Processing Techniques:** Digital technologies reduce pre-treatment and post-treatment water consumption.

- **Environmentally Safer Chemicals:** Use of chemicals that require minimal rinsing and generate lower effluent load.
- **Periodic Technology Benchmarking:** Annual technical reviews compare plant performance with industry best practices to identify improvement opportunities.
- **Pilot Projects & Trials:** New water-saving technologies are piloted before full-scale implementation.

7. **Adoption of Waterless or Water-Saving Dyeing Methods:** Birla Jute Mill is committed to minimizing water consumption in dyeing and finishing operations through the adoption of water-efficient and low-water technologies.

- Low Liquor Ratio Dyeing: Dyeing processes are optimized to operate at reduced liquor ratios, significantly lowering the volume of water required per batch without compromising product quality.
- High-Efficiency Dyeing Machines: Modern dyeing equipment with improved bath circulation and controlled dosing systems ensures maximum dye uptake, reducing repeated washing and excess water use.
- Cold Pad–Batch (CPB) Technique (where applicable): Adoption of batch dyeing methods that reduce continuous water flow and minimize rinsing requirements compared to conventional dyeing systems.
- Dope Dyeing / Pre-Colored Yarn Procurement (where feasible): Preference for sourcing pre-dyed yarns or fibers, reducing in-house wet processing and associated water consumption.
- Reuse of Rinse Water: Final rinse water from dyeing operations is treated and reused for initial washing cycles or floor cleaning, reducing overall freshwater intake.
- Optimized Chemical Dosing: Automated and controlled chemical dosing systems prevent overuse of dyes and auxiliaries, reducing the need for additional washing and water consumption.
- Process Standardization: Standard operating procedures (SOPs) ensure controlled dye bath preparation, minimizing reprocessing and water wastage.
- Continuous Monitoring: Water consumption per kilogram of dyed product is monitored and reviewed periodically to identify opportunities for further reduction.

➢ Responsibility

1. **Environmental Coordinator:**

- Oversee overall implementation of water conservation, recycling, and effluent treatment systems.
- Ensure statutory compliance and maintain complete monitoring documentation.
- Lead audits, inspections, and continuous improvement initiatives.

2. Operations Lead:

- Monitor water consumption within production areas and implement reduction measures.
- Ensure operational adherence to defined water efficiency procedures.
- Coordinate with maintenance for optimization of process equipment.

3. Maintenance Team:

- Maintain ETP, RO systems, pumps, pipelines, meters, and rainwater harvesting infrastructure.
- Conduct preventive maintenance and promptly rectify leakages or mechanical failures.
- Ensure uninterrupted functioning of treatment and recycling systems.

4. Compliance Officer:

- Monitor environmental regulations and ensure timely reporting to authorities.
- Organize employee awareness and compliance training programs.
- Verify that discharge parameters remain within permissible limits.

5. Workforce Members:

- Follow water-saving operational procedures.
- Immediately report abnormal water usage or leakages.
- Participate in conservation awareness and improvement initiatives.

➢ Monitoring & Reporting

- **Water Monitoring:** Water consumption data is recorded and reviewed periodically to identify usage trends and conservation opportunities.
- **Effluent Monitoring:** Periodic testing of treated wastewater is conducted to ensure compliance with prescribed discharge standards.
- **ETP Inspections:** Regular inspections and maintenance of effluent treatment systems are carried out to ensure effective performance.
- **Record Maintenance:** Monitoring reports, laboratory analysis results, and maintenance logs are maintained for compliance verification.
- **Regulatory Reporting:** Statutory reports related to wastewater discharge are submitted to the concerned authorities as required.

Sustainable Materials and Chemical Management

➢ Purpose

Birla Jute Mill has implemented a structured sustainable materials and chemical management system designed to optimize resource use, minimize waste, and ensure safe handling of hazardous substances. The facility integrates process optimization, material recovery, and eco-friendly alternatives into daily operations. These practices reduce environmental impact, improve operational efficiency, and ensure compliance with regulatory requirements.

➢ Scope

This procedure applies to all materials and chemicals used across Birla Jute Mill's operations, including raw material handling, production, maintenance, warehousing, and administrative areas. It covers safe handling, storage, labeling, recovery, reuse, and disposal of all substances, including hazardous and process chemicals, ensuring sustainability, regulatory compliance, and resource efficiency throughout the facility.

➢ Definitions

- **Material Recovery:** Collection, cleaning, and reuse of materials generated during operations.
- **Eco-Friendly Materials:** Chemicals or materials that is biodegradable, non-toxic, or bio-based.
- **Hazardous Substances:** Materials that pose health, environmental, or physical risks.
- **Process Optimization:** Adjustments in production to reduce material wastage without affecting quality.

➢ Implemented Sustainable Material and Chemical Practices

1. Process Optimization for Material Efficiency

Birla Jute Mill has integrated multiple operational controls to reduce raw material consumption while maintaining product quality:

- Production batches are planned using historical consumption data to avoid excess material usage. Fibre weighing and blending processes are standardized to minimize off-spec fibres.
- Standard operating parameters are defined for batching, spinning, and weaving processes to minimize raw material wastage and ensure consistent product quality across production lines.

- Continuous monitoring of input-output ratios helps identify material losses and improve yield percentage through corrective process adjustments and technical interventions.
- Jute droppings and reusable fiber waste generated during carding and spinning are segregated and reintroduced into suitable production stages wherever technically feasible.
- Standardized cutting layouts and stitching techniques reduce fabric rejection and trimming losses during bag and finished goods manufacturing operations.
- Well-maintained machinery reduces fiber breakage, uneven yarn formation, and process rejections, thereby lowering overall material consumption per unit of output.
- In-process quality inspections prevent large batch rejections and minimize excess raw material usage due to defects or rework requirements.
- Controlled issuance of raw materials based on production planning prevents overconsumption, pilferage, and unnecessary handling losses.
- Regular operator training improves handling efficiency and reduces avoidable material wastage during machine operation.
- Periodic performance reviews identify opportunities for further material reduction through lean manufacturing and efficiency enhancement initiatives.
- to measure improvements in material efficiency and support reporting.

2. Use of Eco-Friendly and Bio-Based Materials

The facility prioritizes environmentally safer alternatives:

- Biodegradable chemicals are used in fibre conditioning, cleaning, and finishing wherever technically feasible.
- Replaces conventional chemicals with less hazardous options without compromising operational efficiency.
- Jute, being a 100% natural, biodegradable, and renewable fiber, forms the primary raw material, supporting sustainable and eco-friendly product manufacturing with minimal environmental footprint.
- Wherever technically feasible, vegetable-based or low-toxicity batching oils are used during fiber softening processes to reduce environmental and occupational health risks for workers and surroundings.
- Preference is given to chemicals with low volatile organic compound (VOC) content to minimize air emissions and workplace exposure within controlled operational environments.
- Dyes and processing chemicals are selected based on environmental compliance standards, ensuring reduced toxicity and improved effluent quality before discharge to treatment systems.
- Packaging materials are chosen to be recyclable or biodegradable, reducing plastic usage and waste generation through responsible material substitution initiatives.

- Raw material and chemical suppliers are assessed for compliance with environmental norms and responsible sourcing practices through structured supplier evaluation criteria.
- Continuous review of process chemicals helps identify opportunities to substitute hazardous substances with safer and more sustainable alternatives whenever technically and commercially feasible.
- All eco-friendly materials used are verified to meet applicable environmental and safety regulations as per statutory compliance requirements.

3. Hazardous Substance Management

Strict measures are implemented to ensure safety and compliance:

- Labeling and Identification: All hazardous materials are clearly labeled with hazard symbols, handling instructions, and expiration dates.
- Segregated Storage: Chemicals are stored based on compatibility, risk level, and containment requirements.
- Handling Protocols: PPE usage is mandatory. Secondary containment and ventilation systems prevent accidental exposure and fume accumulation.
- Spill Response: Spill kits, emergency procedures, and regular drills are in place to ensure readiness.
- Regular Checks: Daily inspections confirm that storage, handling, and labeling procedures are followed.

4. Recovery and Reuse of Operational Materials

We have established systematic practices to recover, segregate, and reuse materials generated during manufacturing operations, promoting circular resource utilization and waste minimization.

- Soft waste and reusable fiber generated during carding, drawing, and spinning processes are segregated and reintroduced into appropriate production stages wherever technically feasible.
- Off-spec yarns and defective fabric rolls are evaluated for reprocessing, downgraded applications, or alternative product manufacturing to prevent material disposal.
- Collected jute dust and floor sweepings are screened and reused for lower-grade applications or sold to authorized recyclers, minimizing landfill disposal.
- Wooden pallets, cones, bobbins, and other packaging materials are reused multiple times before final disposal or recycling.
- Scrap metal generated from maintenance activities and machinery replacement is segregated and sent to authorized recyclers for material recovery.
- Waste oil generated from equipment maintenance is stored safely and handed over to approved recyclers for recovery and reprocessing.

- Condensate from boilers and treated wastewater are recovered and reused in utilities and non-potable applications within the plant.
- Proper storage and FIFO (First-In-First-Out) practices prevent raw material deterioration and unnecessary disposal.
- Non-reusable waste materials are disposed of through certified vendors to ensure responsible recovery and recycling.

5. Specialized Treatment and Safe Disposal of Hazardous Waste

Birla Jute Mill ensures responsible treatment and disposal:

- Membership with Authorized Waste Management Agency: The company is a registered member of West Bengal Waste Management Limited, ensuring environmentally compliant collection, treatment, recycling, and disposal of hazardous and non-hazardous waste.
- Collection & Segregation: Used solvents, contaminated cloths, and chemical residues are collected in dedicated containers.
- Authorized Disposal: Hazardous waste is transferred to government-approved vendors following regulatory methods such as incineration, neutralization, or recycling.
- Documentation: Disposal manifests and records are maintained for compliance and audits.
- Internal Audits: Regular inspections verify adherence to storage, handling, and disposal practices.
- Corrective Actions: Any non-compliance triggers immediate corrective measures.

6. Substitution with Safer Alternatives

Continuous improvement identifies opportunities to replace hazardous substances:

- Material Review: Chemicals are periodically reviewed for toxicity, biodegradability, and environmental impact.
- Safer Alternatives: Lower-risk substitutes are implemented in cleaning, fibre treatment, and auxiliary processes wherever feasible.
- Procurement Standards: Selection prioritizes materials with reduced environmental footprint.
- Employee Guidance: Staff are trained in proper handling and usage of substituted materials to maintain operational effectiveness.

➢ Responsibility

1. Materials & Chemicals Coordinator

- Oversee implementation of the sustainable materials and chemical management system.
- Ensure compliance with regulatory requirements, internal policies, and safety standards.
- Track material consumption, recovery, reuse, and hazardous waste disposal.
- Present monthly reports on material efficiency, chemical usage, and sustainability initiatives to management.

2. EHS Officer

- Monitor proper handling, storage, and labeling of hazardous substances.
- Coordinate training programs for safe chemical use and material recovery practices.
- Conduct inspections and audits to verify compliance with SOPs.
- Recommend corrective actions and process improvements to management.

3. Department Heads

- Ensure operational adherence to sustainable material and chemical practices within their departments.
- Approve implementation of process optimization and recovery initiatives.
- Monitor and guide teams on proper chemical handling and eco-friendly material usage.
- Report performance metrics and improvement opportunities to the Materials & Chemicals Coordinator.

4. Maintenance & Operations Head

- Ensure safe handling, storage, and treatment of hazardous substances in maintenance and utility operations.
- Implement and maintain systems for recycling, recovery, and disposal of chemical residues.
- Identify opportunities for substitution with less hazardous materials and supervise implementation.
- Support training and awareness programs for operational teams.

5. Supervisors / Shift In-Charge

- Monitor daily compliance with chemical handling, labeling, storage, and material recovery procedures.
- Ensure employees follow process optimization measures and minimize material wastage.
- Report deviations, spills, or unsafe practices immediately to the EHS Officer.
- Guide and mentor staff on practical implementation of eco-friendly and sustainable material measures.

➢ Monitoring & Reporting

- **Material Tracking:** Consumption, recovery, and reuse metrics are recorded and analyzed monthly.

- **Compliance Verification:** Inspections ensure adherence to sustainable material and chemical practices.
- **Incident Management:** Spills or abnormal material use trigger corrective and preventive actions.
- **Training Updates:** Programs are updated based on audits, operational changes, and introduction of new materials.
- **Process Improvement:** Opportunities for optimization, recycling, and safer alternatives are continuously identified and implemented.

Internal Communication Protocol

➢ Purpose

The purpose of this Standard Operating Procedure (SOP) is to establish clear and effective communication processes within Birla Jute Mills. Timely, accurate, and transparent communication ensures that employees stay informed about important updates, policies, and initiatives, thereby enhancing engagement and supporting the company's objectives. This SOP provides the framework for consistent communication to foster organizational success.

➢ Scope

This SOP applies to all employees, departments, and contractors at Birla Jute Mills. It covers communication methods for routine information, company-wide announcements, policy updates, emergency notifications, and event details. The SOP also defines the roles and responsibilities of those involved in internal communication.

➢ Definitions

- **Internal Communication:** The formal and informal exchange of information, instructions, and updates within the organization to ensure effective coordination and decision-making.
- **Official Communication Channels:** Approved platforms such as company email, notice boards, internal portals, circulars, and meetings used for sharing organizational information.
- **Confidential Communication:** Information intended for specific individuals or departments and not authorized for general distribution.
- **Escalation:** The process of forwarding issues or concerns to higher management levels when resolution is not achieved at the initial stage.
- **Communication Record:** Documented evidence of official communication maintained for reference and compliance purposes.

➢ Communication Channels

Birla has established structured and multi-level communication channels to ensure effective, transparent, and timely flow of information across all departments and operational levels.

1. **Official Email Communication**

   All formal communications including policies, SOP revisions, compliance updates, ESG notifications, management announcements, and departmental instructions are circulated through official company email IDs. Personal email IDs are not used for official communication.

   - **Purpose**: Used for official communication, company announcements, and policy updates.

- **Format**:
  - Clear subject line
  - Purpose statement
  - Action items (if applicable)
  - Responsible person
  - Deadline
  - Reference number (for policy or circulars)
- **Distribution**:
  - **Company-wide Announcements**: Sent to all employees using group emails
  - **Targeted Communication**: Use departmental or project-specific lists for focused communication.
- **Frequency**: Ongoing, with major updates typically sent out by the end of the business day.
- **Two-Way Communication**: Meetings or other preferred methods provide a platform for employees to provide feedback and for management to address concerns, fostering an interactive dialogue. Details on two-way communication procedures are available in the Employee Handbook.

2. Intranet/Company Portal

- **Purpose**: Serves as a central hub for policies, procedures, updates, and event calendars.
- **Access**: Employees should visit the portal at least once a day to stay updated.
- **Content**: Includes HR announcements, meeting schedules, organizational charts, policies, and newsletters.

3. Meetings and Town Halls

- **Monthly Town Halls**: Hosted by senior management to discuss company performance, plans, and address employee questions.
- **Departmental Meetings**: Held weekly or bi-weekly to review team progress and assign tasks.

- **Ad-hoc Meetings**: Convened when urgent updates or business changes require immediate attention.

4. **Notice Boards**

   - **Purpose**: Used for quick discussions, task coordination, and informal communication.
   - **Guidelines**: Employees must adhere to company communication standards for professionalism on these platforms.

5. **Bulletin Boards and Digital Displays**

   - **Location**: Positioned in break rooms and other common areas.
   - **Content**: Displays safety information, event details, policy updates, and upcoming deadlines.

6. **Suggestion Box & Feedback Mechanism**

   Physical suggestion boxes and official reporting channels are available for employees to communicate:

   - Suggestions for improvement
   - Grievances
   - Safety concerns
   - Ethical concerns

   Submissions are reviewed periodically by HR/Management.

➢ Communication Process

1. **Message Drafting and Approval**

   - At Birla, all internal communications are drafted in a clear, concise, and structured manner to ensure easy understanding across all levels of employees.
   - Each communication currently includes:
     - Defined purpose of the message
     - Relevant background information (where necessary)
     - Clearly assigned action points
     - Responsible person(s)

- Defined timelines or deadlines

- Before circulation, the content is reviewed to avoid ambiguity, misinformation, or misinterpretation.

- **Approval Workflow**:

  - Company-wide communications such as policy revisions, strategic announcements, compliance updates, or major operational changes are reviewed and approved by HR and/or Senior Management prior to release.

  - Department-level communications are reviewed and approved by the respective Department Head before circulation.

  - Sensitive matters (disciplinary issues, legal matters, confidential information) are shared only after management validation and are restricted to authorized recipients

2. Distribution Process

- Currently, the sender evaluates the urgency, sensitivity, and relevance of the message before selecting the communication channel.

- Only officially approved communication platforms (official email, notice boards, meetings, ERP systems, or authorized messaging groups) are used for dissemination.

- Distribution lists are verified before sending company-wide communications to ensure the correct audience receives the information

- **Examples**:

  - **Emergency Communications**: In case of urgent matters such as fire incidents, safety hazards, IT system failures, or environmental emergencies, information is immediately communicated through instant messaging groups, phone calls, alarm systems, and direct verbal instructions to ensure quick response.

  - **Routine Announcements**: Policy updates, event notifications, training schedules, and general company announcements are currently shared through official email, internal circulars, and notice boards.

  - **Operational Instructions:** Daily production targets, quality updates, and process changes are communicated during shift briefings and departmental meetings to ensure clarity at the shopfloor level.

3. Crisis Communication

- In the event of a crisis such as a data breach, safety incident, environmental non-compliance, or major operational disruption, immediate internal communication is initiated without delay.
- **Scenario 1**: **Data Breach or Safety Incident**
  - Once identified, preliminary information is communicated to affected employees outlining the nature of the issue and immediate precautionary steps.
  - Concerned departments (HR, IT, EHS, Operations) coordinate to validate facts before wider communication.
- **Scenario 2: Required Immediate Action**
  - Clear step-by-step instructions are provided, such as evacuation procedures, password resets, system shutdown steps, or reporting protocols.
  - Updates are shared periodically until the situation is stabilized.
- Post-incident communication is conducted to inform employees about corrective and preventive measures implemented to avoid recurrence.

4. Event Communication

- Internal meetings, training programs, awareness sessions, and company events are communicated in advance through official channels
- **Invitations (Current Practice):**
  - Meeting invitations clearly specify:
  - Objective and purpose
  - Agenda
  - Date and time
  - Venue or virtual link
  - Mandatory or optional participation
- **Follow-ups**: Meeting minutes are currently circulated within 48 hours after meetings. The minutes include:
  - Key discussion points

- Decisions taken
- Assigned responsibilities
- Action items
- Defined deadlines

- Records of meeting communications are maintained by the respective department for reference and audit purposes.

➢ Responsibility

1. **HR Department**
   - Manage and distribute information regarding benefits, holidays, recruitment, and policy changes.
   - Conduct internal communication surveys to gather employee feedback on communication effectiveness.
2. **Department Heads/Managers**
   - Ensure team members are informed about departmental goals, performance metrics, and relevant updates.
   - Share project-related information and monitor engagement within their teams.
3. **Senior Management and Executive Team**
   - Lead communication on strategic goals, major business decisions, and restructuring.
   - Organize monthly town halls and respond to employee questions during Q&A sessions.
4. **Employees**
   - Responsible for staying informed by regularly checking emails, attending meetings, and using communication platforms.
   - Provide feedback on the quality of communication when requested.

➢ Monitoring & Reporting

- **Communication Review:** Internal communication processes are periodically reviewed to ensure clarity, accuracy, and timely dissemination of information.

- **Departmental Responsibility:** Department heads are responsible for ensuring that relevant communications are conveyed to their teams effectively.
- **Record Maintenance:** Important circulars, notices, and meeting minutes are documented and maintained for reference and compliance purposes.
- **Issue Escalation Monitoring:** Escalated issues are tracked to ensure timely resolution and appropriate management intervention where required.
- **Continuous Improvement:** Feedback from employees regarding communication effectiveness is reviewed to enhance internal communication practices.

Third-Party Integrity & Compliance Due Diligence Procedure

➢ Purpose

This Standard Operating Procedure (SOP) establishes a robust Ethical Compliance Due Diligence Program for third-party entities associated with Birla Jute Mills to proactively identify, assess, and mitigate risks arising from unethical practices, regulatory violations, or reputational exposure. The objective is to ensure that all third-party engagements align with:

- Anti-corruption and anti-bribery regulations
- Responsible labor and human rights standards
- Environmental sustainability commitments
- Data privacy and cybersecurity requirements
- Occupational health and safety regulations
- Corporate governance best practices

This SOP strengthens supply chain transparency and protects the organization from financial, operational, legal, and reputational risks in the evolving compliance landscape.

➢ Scope

This SOP applies to all third-party relationships at Birla Jute Mills, including suppliers, contractors, distributors, consultants, vendors, brokers, logistics partners, and sales agents.

Given the increasing global focus on responsible sourcing and ESG accountability, this SOP applies across all departments engaging third parties, including procurement, production, HR, IT, finance, logistics, and administration. It covers:

- Pre-engagement due diligence
- Risk classification and approval
- Ongoing monitoring and ESG review
- Incident reporting and corrective action
- Record retention and compliance documentation

➢ Definitions

- **Third Party:** Any supplier, vendor, contractor, consultant, agent, distributor, or business partner engaged by the Company.
- **Due Diligence:** A systematic process of evaluating third parties to assess ethical, legal, financial, and reputational risks prior to engagement and during the business relationship.
- **Conflict of Interest:** A situation where a third party's personal or financial interests may improperly influence business decisions.

- **High-Risk Third Party:** A third party identified through risk assessment as having elevated compliance, corruption, or reputational risk.

➢ Procedure

1. Identification and Initial Screening

Preliminary Background Check: Before onboarding any third party, the concerned department submits vendor details to the Compliance Team for initial screening. Currently, the Company conducts background verification through document review, online database checks, and internal reference validation. The screening focuses on:

- **Anti-Corruption and Bribery:** The Compliance Team verifies that the third party has not been blacklisted, sanctioned, or involved in corruption-related cases. Declarations are obtained confirming adherence to anti-bribery laws and ethical business practices.
- **Labor Practices:** The Company reviews available labor compliance documents and obtains written confirmation that no child labor, forced labor, or discriminatory employment practices are followed.
- **Environmental Responsibility:** Basic environmental compliance documents and statutory licenses are reviewed to confirm adherence to pollution control and waste management norm.
- **Data Protection and Information Security:** Where applicable, IT Security reviews data handling practices and ensures that vendors accessing company systems sign confidentiality and data protection agreements.
- **Human Rights and Equity:** Third parties are required to confirm compliance with non-discrimination and fair treatment policies.
- **Health and Safety:** For contractors and operational vendors, safety records and statutory compliance certificates are reviewed before site access approval.

Sanctions screening and adverse media checks are mandatorily conducted to address current geopolitical and compliance risks.

2. Ethical Risk Assessment & Supplier Due Diligence

After initial screening, the Compliance and Risk Management Team conducts a structured Supplier Due Diligence (SDD) process to evaluate risk exposure associated with the nature of goods or services provided.

A. Supplier Assessment Form

All suppliers are required to complete a Supplier Assessment Form, which captures:

- **Company profile and ownership structure**
- **Statutory registrations and licenses**
- **Anti-corruption and ethics declarations**
- **Labor and human rights compliance confirmations**
- **Environmental compliance details**
- **Health & safety certifications**
- **Data protection controls (where applicable)**

The form is reviewed by Compliance, Procurement, and relevant functional departments to assess potential ethical, operational, and reputational risks.

B. Supplier On-Site Audit

For Medium and High-Risk suppliers, or where deemed necessary based on risk assessment:

- **A Supplier On-Site Audit is conducted by the Compliance/Quality/ESG team.**
- **The audit verifies:**
    - **Implementation of labor standards**
    - **Workplace health & safety practices**
    - **Environmental management systems**
    - **Ethical compliance practices**
    - **Operational controls**

Audit findings are documented, and corrective action plans (CAPA) are issued where gaps are identified.

3. Data Gathering and Benchmarking:

- **Data Collection:** The Company collects required documents such as GST registration, statutory licenses, compliance declarations, safety certificates, environmental approvals, and signed Code of Conduct acceptance, and completed Supplier Assessment Forms.

- **Benchmarking:** The Compliance Team compares submitted documents against internal compliance requirements and current regulatory standards applicable to manufacturing and supply chain operations.
- **Risk Classification:** High-risk vendors require additional management review and may be subjected to enhanced scrutiny before final approval.

4. Documentation Review

Essential Documents for Review: Review the following to confirm compliance with Birla Jute Mills' standards:

- **Anti-Corruption and Labor Policies:** Evaluate ethical and labor standards documentation.
- **Environmental Certifications:** Verify relevant environmental certifications to ensure sustainable practices.
- **Data Security and Privacy Certifications:** Check certifications like ISO 27001 to confirm data protection practices.
- **Human Rights and Safety Standards:** Assess documents related to human rights and workplace safety.
- Supplier Assessment Form and On-Site Audit Reports

5. Risk Evaluation

Ethical Risk Assessment: Evaluate risks associated with third-party data access, practices, and compliance records:

- **Corruption Risks:** Assess the ethical track record and reputation.
- **Data Security Risks:** Review the third party's data security practices and compliance history.

6. Approval Process

- **Management Approval:** The findings from the ethical risk assessment guide the approval process. Final approval for third-party engagements are required from senior management, including the Compliance and IT Security teams.
- **Approval Documentation:** Maintain a record of approvals to ensure transparency and accountability.

7. Incident Management

- **Reporting of Incidents:** Third parties must immediately notify Birla Jute Mills about any incidents or breaches involving ethical, safety, or data security standards.
- **Response Protocol:** Collaborate with third parties to formulate and implement incident response plans, defining roles and responsibilities in managing any ethical or data-related incidents.

8. Record Keeping:

- **Documentation Maintenance:** Maintain comprehensive records of due diligence activities, risk assessments, approvals, and all communications with third parties.
- **Record Retention:** Records should be kept for a minimum of three years to ensure accountability and provide a trail for compliance audits.

9. Compliance

- **Adherence Requirement:** All third parties and employees must comply with this SOP. Non-compliance may result in corrective actions, including termination of third-party engagements.
- **Legal and Regulatory Compliance:** Birla Jute Mills adheres to all relevant local, national, and international ethical and regulatory standards related to third-party engagements.

➢ Responsibility

- **Senior Management:** Senior management is responsible for the implementation, enforcement, and resourcing of this SOP.
- **Compliance and IT Security Officers:** The Compliance and IT Security Officers oversee monitoring, conduct training, and review this SOP regularly to ensure effectiveness.
- **Employees:** Employees must follow all guidelines set out in this SOP and report any concerns related to ethics or compliance to the Compliance Manager.

➢ Monitoring & Reporting

- **Regular Audits and Assessments:** Birla Jute Mills conducts on-site audits annually to assess third-party compliance with anti-corruption, IT security, health and safety, environmental impact, and social responsibility standards. Additionally, all third-party vendors must complete an annual self-assessment to confirm continued compliance.

- **Incident Reporting:** Third parties are required to immediately report any breaches in ethical standards, data security, or safety protocols.
- **Continuous Communication:** Regular communication is maintained with third parties to address compliance issues, provide updates, and ensure operational alignment.

➢ Reference

Document No.	Document Title
Doc_No_BCL_SOA_01	Supplier On-Site Audit Form On ESG
Doc_No_BCL_SSA_02	Supplier Self-Assessment on ESG
Doc_No_BCL_SWFF_03	Supplier Worker Feedback Form

Internal Audit & Evaluation Procedure

➢ Purpose

The purpose of this procedure is to ensure:

- Alignment of the internal assessment process with the organization's planned arrangements, meeting applicable standards and internal management system policies.
- Coverage of the entire documented consumer product management system, including the internal audit process.

➢ Scope

This procedure applies to all departments, processes, and operational areas within the organization. It covers planning, conducting, documenting, and reviewing internal assessments to ensure compliance, identify gaps, and support continuous improvement.

➢ Definitions

- **Nonconformity**: A situation in which established requirements are not met.
- **Critical Nonconformity**: A significant failure to meet safety or legal requirements.
- **Major Nonconformity**: A significant failure to meet a standard requirement or a situation that raises substantial concerns about the product's compliance based on available evidence.
- **Minor Nonconformity**: A failure to meet specific requirements where the product's conformity remains in question, based on objective evidence.
- **Internal Assessment:** A systematic and independent evaluation conducted within the organization to verify compliance with internal policies, SOPs, and applicable legal requirements.
- **Assessment Criteria:** Established standards, policies, procedures, or regulatory requirements against which performance is evaluated.

➢ Scope of Internal Assessments

As part of the Internal Audit Plan, the following thematic internal assessments are conducted to ensure comprehensive compliance coverage:

1. **Anti-Corruption and Ethics Assessment**

- Review of anti-bribery controls, conflict of interest declarations, gift and hospitality registers, and third-party due diligence records.
- Verification of whistleblower mechanism effectiveness and investigation processes.

2. **Information Technology (IT) and Data Security Assessment**

- Evaluation of access controls, password management, backup systems, cybersecurity practices, and data confidentiality safeguards.
- Verification of compliance with applicable data protection requirements.

3. Health and Safety Assessment

- Review of workplace safety practices, hazard identification, PPE usage, machine guarding, emergency preparedness, and accident records.
- Verification of statutory safety compliance and training records.

4. Working Conditions Assessment

- Evaluation of working hours, overtime compliance, rest intervals, sanitation facilities, ventilation, lighting, and overall workplace environment.

5. Labor and Human Rights Assessment

- Verification of compliance with labor laws, prevention of child labor and forced labor, wage payments, employment contracts, freedom of association, and non-discrimination practices.

6. Environmental Management Assessment

- Review of air emissions, waste management practices, effluent disposal, resource consumption monitoring, and environmental statutory compliance.

7. Quality Management System Assessment

- Evaluation of adherence to quality control procedures, inspection systems, product traceability, and compliance with buyer standards (e.g., BRC Standard).

8. Supply Chain and Vendor Compliance Assessment

- Review of supplier evaluation processes, supplier audits, due diligence records, and compliance with ethical sourcing standards.

9. Grievance and Employee Engagement Assessment

- Evaluation of employee grievance mechanisms, complaint resolution timelines, worker communication channels, and employee satisfaction initiatives.

➢ Process

The Chief Internal Auditor prepares the Internal Audit Plan at the beginning of the financial year based on operational priorities and current compliance risks, considering the following factors:

- The relevance and importance of operations impacting the consumer product management system.
- The criticality of operations related to product safety, legal compliance, and quality standards.
- Findings, trends, and recurring issues identified in previous audits.
- Emerging ESG concerns such as air emissions, workplace safety practices, labor welfare, child labor prevention, forced labor controls, human trafficking risks, anti-corruption controls, data security, and employee engagement levels.
- An Internal Audit Schedule is developed as per the approved plan and circulated to department heads in advance to ensure preparedness and availability of required records.
- Internal audits are currently conducted by trained and qualified internal auditors who are independent of the activities being audited. The Chief Internal Auditor maintains an updated list of certified auditors and ensures auditor competency.
- Before conducting audits, internal auditors prepare an Audit Checklist and Observation Sheet based on:
    - Identified hazards and operational risks.
    - Applicable industry standards (e.g., BRC Standard) and buyer requirements.
    - Previous audit findings and open nonconformities.
- During the audit, auditors physically verify operations, interact with responsible personnel, and review records. Findings are documented against each checklist item, and any deviations are recorded in the Audit Nonconformity Report.
- The auditor reviews the Quality Assurance Plan to confirm alignment between documented procedures and actual practices. Quality-related facilities such as checking areas, lighting adequacy, inspection tables, and waste disposal arrangements are inspected. Any observed gaps are noted for corrective action.
- On the production floor, auditors verify mechanical tools, machinery condition, and tool management systems, ensuring alignment with the approved equipment list.

- Control samples are compared with secured master prototypes to verify product conformity. Any deviation or mismatch is recorded for immediate investigation.
- The list of measuring and monitoring devices used in quality control is reviewed. Calibration status is verified against the master calibration register, and any expired or unused instruments are recorded with justification..
- Auditors verify traceability practices by checking identification markings on semi-finished and finished goods. Missing or unclear markings are documented as nonconformities.
- Lighting levels on the production floor are assessed to confirm compliance with buyer specifications and internal standards.
- Complaint handling procedures are reviewed to ensure customer complaints are logged, investigated, and closed effectively. The complaints register and supporting evidence are verified.
- Auditors check that only the latest approved versions of controlled documents are available and in use on the production floor. Obsolete documents, if found, are flagged for immediate removal.
- Corrective actions for identified nonconformities are discussed with the auditee during the closing meeting. Target completion dates are mutually agreed upon and documented in the audit report.
- Upon completion of the audit, the auditor submits the Audit Checklist and Observation Sheet to the Chief Internal Auditor for review and record retention.

➢ Follow-up Audits:

- The Chief Internal Auditor coordinates follow-up audits to verify implementation and effectiveness of corrective and preventive actions within defined timelines:
  - **Minor Nonconformities**: 60 days
  - **Major Nonconformities**: 30 days
  - **Critical Nonconformities**: 7 days
- Follow-up findings are documented in the Audit Nonconformity Report, including evidence of closure.
- After completion of follow-up verification, the internal auditor submits the final report to the Chief Internal Auditor for review and validation..

- **Internal Audit Summary Report:** The Chief Internal Auditor prepares a consolidated Internal Audit Summary Report highlighting trends, recurring issues, risk areas, ESG observations, and compliance gaps. This report is presented during the Management Review Meeting for strategic discussion and decision-making.

- In addition to departmental audits, a comprehensive annual internal audit is conducted to evaluate overall system effectiveness, compliance status, ESG performance, and continuous improvement initiatives across the organization.

➢ Responsibility

1. **Chief Internal Auditor:**

   - Prepares the annual Internal Audit Plan and Audit Schedule.
   - Assigns auditors and ensures auditor independence and competency.
   - Reviews all audit reports, checklists, and observation sheets.
   - Consolidates Internal Audit Summary Report for Management Review.
   - Monitors implementation of corrective and preventive actions and tracks follow-up audits.

2. **Internal Auditors:**

   - Conduct audits as per the approved schedule.
   - Prepare Audit Checklists and Observation Sheets before audits.
   - Document findings and nonconformities in the Audit Nonconformity Report.
   - Ensure follow-up actions are tracked and reported.

3. **Department Heads/Process Owners:**

   - Facilitate access to records, personnel, and operational areas during audits.
   - Implement corrective and preventive actions as identified in audit reports.
   - Review audit findings relevant to their department and ensure timely closure.
   - Support auditors in verifying ESG practices, quality control, and safety compliance.

4. **Employees/Operational Staff:**

   - Cooperate with internal auditors during audits.
   - Ensure adherence to SOPs, internal controls, and quality standards.
   - Report any nonconformities, operational risks, or ESG concerns to department heads or auditors.

5. **Management Team:**

   - Review the Internal Audit Summary Report during Management Review Meetings.
   - Provide resources and support for addressing audit findings.

- Ensure continuous improvement initiatives are implemented based on audit outcomes.

➢ Monitoring & Reporting

- **Scheduled Assessments:** Internal assessments are conducted at planned intervals to evaluate compliance with policies, SOPs, and regulatory requirements.
- **Documentation Review:** Assessment findings, observations, and non-conformities are documented and maintained for record and audit purposes.
- **Corrective Action Tracking:** Identified non-conformities are recorded, and corrective actions are implemented and monitored until closure.
- **Management Review:** Assessment results are reviewed by management to ensure timely resolution of issues and continuous improvement.
- **Follow-up Verification:** Follow-up assessments are conducted to verify the effectiveness of implemented corrective actions.

➢ Reference

Document No.	Document Title
S/12	Process Flow Chart: Internal Audit
DOC_BCL_IAIS_01	Internal Assessment on Information Security
DOC_BCL_IAC_02	Internal Assessment on Corruption
DOC_BCL_IALE_03	Internal Assessment on Labor Exploration
DOC_BCL_ESS_04	Employee Working condition Survey Form

Review Schedule and Compliance

This Standard Operating Procedure (SOP) manual is designed to provide clear and concise guidelines for the operational processes within our organization. It serves as a vital resource for employees to ensure consistency, efficiency, and compliance in their daily tasks. By adhering to these procedures, we aim to enhance the quality of our services and maintain a safe and productive work environment. This document outlines the key protocols and standards that are essential for achieving our organizational objectives.

Description	Date	Revision No.	Changes made
Effective Date	01 / 01 /2023	00	Initial release of the SOP manual.
Review Date	01 / 01 / 2024	1.0	Updates related to Waste and water management practices.
Last Review Date	01 / 04 /2025	1.1	Added sustainable Energy management.
Next Review Date	01 / 04 /2026		

BIRLA CORPORATION LIMITED CAL-1

Approved by: Joint President

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