

WAREHOUSE & INVENTORY MANAGEMENT POLICY

Policy Number	ACPFL-WIM
Version	1.0
Effective Date	01 April 2025
Review Date	31 March 2028
Approved By	Ashok Kumar Mahansaria, Managing Director
Policy Owner	Anand Kumar Mahansaria, Factory & Production Manager
Co-Owner	Ayush Mahansaria, Chief Financial Officer
Applicable To	Warehouse Supervisor, Store Keeper, Dispatch In-charge, Production Coordinator, QA Team, Finance/Accounts
Legislation Ref.	Factories Act 1948; Legal Metrology Act 2009 (weighing); Food Safety & Standards Act 2006 (FSSAI); Prevention of Food Adulteration Act; Companies Act 2013 (inventory valuation); Income Tax Act 1961 (stock records)

1. Purpose

Effective warehouse and inventory management is fundamental to Ashoka Cattle & Poultry Feeds Limited's ability to deliver quality feed products consistently, control costs, minimise losses from spoilage and pilferage, and ensure compliance with food safety and tax regulations. The Company's warehouse handles diverse raw materials — including grain-based commodities (maize, DORB, soya meal), protein meals (fish meal), liquid ingredients (molasses), mineral premixes, synthetic amino acids, chemical additives, and packaging materials — all of which require specific storage conditions, controlled rotation, and robust documentation. This Policy establishes binding standards for all warehouse and inventory management activities.

2. Scope

This Policy applies to:

- Raw Material Warehouse — All incoming raw materials and feed ingredients.
- Chemical & Additive Store — Vitamins, minerals, amino acids, coccidiostats, antioxidants, and other micro-ingredients.
- Packaging Materials Store — Feed bags, liners, stitching thread, labels, pallets.
- Finished Goods Warehouse — All manufactured cattle and poultry feed products awaiting dispatch.
- Maintenance Spare Parts Store — Covered under the Equipment Policy (ACPFL-EOM-005) but coordinated through this Policy for inventory control.
- Broiler Farm Feed Store — Feed storage at broiler farming operations.

3. Warehouse Organisation & Layout

3.1 Zoning

The warehouse shall be divided into clearly marked, labelled zones:

Zone	Purpose & Contents
RM Receiving Bay	Dedicated unloading area with weighbridge / platform scale access. No other storage permitted here.
Approved RM Storage	Stacking of passed raw materials, labelled with item, date of receipt, lot number, and quality status.
Quarantine Area	Separately marked (yellow tape / 'HOLD' signage) for raw materials under quality inspection or pending rejection.
Rejected Material Bay	Clearly marked 'REJECTED — DO NOT USE' (red signage). Physically separated; pending return or disposal.
Chemical / Additive Store	Separate, locked room with adequate ventilation, fire-rated walls, no heat sources nearby, SDS file at entry.
Finished Goods Area	Segregated by product type and lot. Clear aisle markings for forklift / pallet movement.
Dispatch Staging Area	Pre-loaded stock awaiting dispatch vehicle. Verified against delivery order before loading.
Packaging Materials	Clean, dry, pest-free area. Bags stored on pallets, not directly on floor.

3.2 General Layout Rules

- Minimum 1-metre clearance shall be maintained between stacks and walls to permit air circulation, pest inspection, and fire hose access.
- Minimum 0.5-metre clearance from the ceiling shall be maintained at all times (fire safety and sprinkler clearance).
- All aisles shall be kept clear at all times — no stacking in aisles even temporarily.
- Maximum stacking heights: Bagged raw materials — 10 bags high; Finished feed bags — 12 bags high; Drums/barrels — 2 high with pallets. Pallets with drums shall never be stacked.
- Floor load capacity limits shall be clearly displayed and not exceeded.

4. Raw Material Receiving Procedure

1. Before unloading, the Warehouse Supervisor shall verify the supplier's delivery challan/invoice against the Purchase Order. Any discrepancy shall be escalated to the Factory Manager and CFO before unloading commences.
2. Gross weight of the vehicle shall be recorded at the weighbridge on arrival. After unloading, tare weight shall be recorded. Net weight shall be computed and compared with the delivery document. Discrepancies exceeding 0.5% shall be formally noted and the supplier notified.
3. A representative sample of each incoming raw material lot shall be drawn by the QA team as per SOP ACPFL-QA-001 and sent for testing before the material is released for use.
4. Incoming material shall be placed in the Quarantine Zone and tagged with a 'HOLD' label pending QA clearance.
5. Upon QA clearance, the material shall be relabelled with: Material Name, Supplier, Lot Number, Date of Receipt, Date of QA Clearance, and Date of Expiry (where applicable), and shifted to approved storage.
6. Rejected material shall be tagged 'REJECTED' and placed in the Rejected Bay. The Warehouse Supervisor shall inform the CFO and Factory Manager within 24 hours for processing of return / credit note.

7. The Gate Inward Register and Stock Inward Register shall be updated on the same day of receipt. ERP system entries shall be made before the end of the shift in which material is received.

5. Stock Rotation — FIFO & FEFO

- First In First Out (FIFO): Older stock shall always be issued before newer stock of the same item. Stacking shall be organised to ensure oldest stock is most accessible.
- First Expired First Out (FEFO): For items with expiry dates (vitamins, amino acids, coccidiostats, premixes), the batch with the earliest expiry date shall be issued first regardless of receipt date.
- The Warehouse Supervisor shall conduct a weekly FIFO/FEFO compliance check and report any deviations to the Factory Manager.
- Stock nearing expiry (within 30 days) shall be flagged immediately to the Factory Manager and QA team for priority use or special handling.

6. Storage Standards by Material Category

Material Category	Storage Requirements
Maize / Grain	Moisture content < 14% before storage. Adequate aeration. Regular temperature monitoring. Fumigation every 60 days or as required. Stored in cool, dry, ventilated godown.
Soya Meal / DORB	Stored in clean, dry conditions. Watch for spontaneous heating (check temperature twice weekly). First sign of heating — spread and aerate immediately. Do not store > 45 days.
Fish Meal	Stored separately due to strong odour. Cool, dry, well-ventilated area away from heat. Check for moisture and mould weekly. Maximum storage: 30 days.
Molasses	Stored in covered tanks / drums. Regular check for fermentation. Keep away from heat and direct sunlight. Tank area to have bunding to contain spills.
Vitamins / Amino Acids	Cool, dry, dark storage. Temperature < 25°C preferred. Sealed containers. Strict FEFO. Original manufacturer's packaging until point of use.
Mineral Premixes	Dry, cool conditions. Away from moisture and incompatible materials. Sealed bags — once opened, use completely or re-seal tightly.
Coccidiostats / Medications	Locked, separate cabinet. Strict access control. Usage log maintained. Compliance with FSSAI and drug storage regulations.
Finished Feed — Pellets	Dry, well-ventilated warehouse. On pallets, not floor. Bags must not be damp. Target dispatch within 30 days of manufacture.
Finished Feed — Mash	As above. Extra care against moisture absorption. Shelf life: maximum 45 days from manufacture.
Packaging Materials	Clean, dry, pest-free. Bags stored sealed to prevent dust and rodent contamination.

7. Pest Control & Hygiene

- A registered pest control service provider shall carry out scheduled rodent control and insect fumigation as per a documented Pest Control Programme (minimum quarterly fumigation; rodent bait stations inspected and replenished monthly).

- All fumigations shall be conducted after shift hours with the warehouse evacuated. Post-fumigation re-entry shall occur only after the prescribed safety period (as per fumigant SDS).
- A Pest Control Register shall be maintained recording the date, pesticide used, areas treated, service provider name and certificate.
- No food, personal items, or non-inventory items shall be stored in the warehouse.
- Birds, rodents, or insects found in the warehouse shall be reported immediately to the Warehouse Supervisor, and a pest control service call shall be raised within 24 hours.

8. Inventory Records & ERP Discipline

- All stock movements — inwards, outwards (issue to production), inter-store transfers, and adjustments — shall be recorded in the Company's ERP system on the same day the physical movement occurs.
- No material shall be issued to production without a Material Requisition Note (MRN) duly signed by the Production Supervisor or Factory Manager.
- No finished goods shall leave the factory without a signed Delivery Order / Lorry Receipt, matching the weighbridge record.
- The Warehouse Supervisor shall generate a daily stock report from the ERP and reconcile it with physical stock counts for fast-moving items.
- Manual (non-ERP) stock records are prohibited except during ERP downtime. Manual records shall be entered into the ERP within 24 hours of system restoration.

9. Physical Stock Verification

Verification Type	Frequency, Scope & Responsibility
Cycle Count	Weekly — 20% of SKUs rotated. Conducted by Warehouse Supervisor. Variances reported to Factory Manager and CFO.
Monthly Physical Count	100% count of all raw materials, chemicals, packaging, and finished goods. Factory Manager and Finance team present. Report submitted to CFO within 3 working days.
Annual Physical Inventory	Full physical inventory count at financial year end (31 March) or as directed by CFO for statutory audit purposes. Presence of external auditor / CA firm.
Surprise Verification	Unannounced by MD or CFO at any time. No prior notice required.

- Any variance between physical count and ERP records exceeding 0.25% by value (or 0.5% by weight for bulk commodities) shall be formally investigated. Investigation report to be submitted to MD within 5 working days.
- Write-offs or adjustments to inventory shall require written approval of the CFO and, for amounts exceeding Rs. 50,000, the MD.

10. Dispatch & Finished Goods Outward

- All outward dispatches shall be authorised by a signed Delivery Order / Sales Order from the Sales / Finance team.
- The Warehouse Supervisor shall verify: product name, grade, quantity, lot number, and bag condition before loading.
- Tare weight and gross weight of the dispatch vehicle shall be recorded at the weighbridge. Net weight shall match the Delivery Order within permissible tolerance ($\pm 0.3\%$).

- A Load Out Checklist shall be completed and signed by the loader, warehouse supervisor, and driver before the vehicle leaves the premises.
- Finished goods shall not be dispatched after 60 days from manufacture date for pellets or 45 days for mash feed.

11. Loss Prevention & Security

- All warehouse access points shall have CCTV coverage (see Access Control Policy ACPFL-ACS-008).
- Warehouse keys shall be held by the Warehouse Supervisor (original) and Factory Manager (duplicate). No other persons shall hold warehouse keys without written authorisation.
- Broken or damaged bags shall be documented in the Damage Register and repacked / reweighed immediately. Damaged material shall not be mixed with undamaged stock without QA approval.
- Any suspected theft or misappropriation of stock shall be immediately reported to the Factory Manager and MD. An FIR shall be filed if warranted.

12. Responsibilities Summary

Role	Key Responsibilities
Factory Manager	Overall accountability for warehouse operations, inventory accuracy, safety compliance, pest control. Approves adjustments.
Warehouse Supervisor	Day-to-day operations, receiving, issuing, record keeping, FIFO/FEFO compliance, cycle counts, dispatch verification.
QA Team	Raw material sampling, quarantine management, quality clearances, finished goods release.
CFO	Financial accuracy of inventory records, approval of write-offs, coordination of annual count with auditors.
HR Manager	Ensure warehouse staff are trained; manage contractor compliance for loading/unloading labour.

13. Compliance

- Unauthorised removal of stock, falsification of inventory records, or bypassing quality quarantine shall be treated as gross misconduct, resulting in disciplinary action up to and including termination and legal prosecution.

14. Review

This Policy shall be reviewed annually by the Factory Manager and CFO, and presented to the MD for re-approval. A quarterly Inventory Health Report shall be submitted to the MD covering stock days, slow-moving items, expiry-risk items, and variance trends.

15. Policy Adoption

Authorised Signatory Ashok Kumar Mahansaria Managing Director Ashoka Cattle & Poultry Feeds Limited	Date of Adoption [Date] Effective Date: 01 April 2025
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HOUSEKEEPING & WORKPLACE CLEANLINESS POLICY

Policy Number	ACPFL-HWC
Version	1.0
Effective Date	01 April 2025
Review Date	31 March 2028
Approved By	Ashok Kumar Mahansaria, Managing Director
Policy Owner	Anand Kumar Mahansaria, Factory & Production Manager
Co-Owner	Raj Kumar Mahansaria, HR & Admin Manager
Applicable To	All employees, contract workers, and third-party contractors on factory premises
Legislation Ref.	Factories Act 1948 (Sec. 11–20 — Health Provisions); Food Safety & Standards Act 2006 (FSSAI — GMP); Environment Protection Act 1986; Municipal Solid Waste Rules 2016

1. Purpose

A clean, organised, and hygienic workplace is not merely an aesthetic preference — for Ashoka Cattle & Poultry Feeds Limited, it is a safety requirement, a product quality imperative, and a regulatory obligation. Feed manufacturing involves fine organic dusts (grain, soya, fish meal) that are combustible, allergens that can affect worker health, and organic materials that attract pests. Poor housekeeping in this industry directly translates to: fire and explosion risk, feed contamination, pest infestations, cross-contamination between feed types (e.g., medicated vs. non-medicated), worker injuries from slips and trips, and adverse findings during regulatory inspections. This Policy establishes mandatory housekeeping standards across all areas of the Company's factory and farming operations.

2. The 5S Framework

The Company adopts the 5S workplace organisation methodology as the foundation of its housekeeping programme:

5S Pillar	Meaning & Application at ACPFL
1S — SEIRI (Sort)	Remove all unnecessary items from each work area. Only materials, tools, and equipment currently in use shall be present at the workstation. Unused equipment, scrap, obsolete materials, and broken tools shall be removed within 48 hours of identification.
2S — SEITON (Set in Order)	A place for everything and everything in its place. All tools, equipment, and materials shall have designated, labelled storage locations. Operator can locate any item within 30 seconds.
3S — SEISO (Shine)	Clean at source. Operators are responsible for cleaning their own workstations. Cleaning shall happen continuously, not just at end-of-shift. Machine operators shall clean equipment before handover.
4S — SEIKETSU (Standardise)	Document and sustain the first 3S through cleaning schedules, visual standards, and checklists. What 'clean' looks like shall be defined and displayed at each work area.

5S Pillar	Meaning & Application at ACPFL
5S — SHITSUKE (Sustain)	Discipline. Housekeeping is a habit, not a campaign. Regular 5S audits, recognition for good housekeeping, and disciplinary action for persistent non-compliance.

3. Area-Specific Housekeeping Standards

3.1 Production Floor — Feed Manufacturing

- Dust accumulation on floors, ledges, equipment surfaces, rafters, and ductwork shall be cleaned using industrial vacuum cleaners or damp methods. Dry sweeping using brooms is prohibited in production areas (creates dust clouds — fire/health risk).
- Spilled raw materials shall be cleaned up immediately. Spilled materials shall not be returned to the main batch without QA approval.
- Equipment shall be cleaned by the operator at every product changeover (especially when switching between medicated and non-medicated feeds or between cattle and poultry feeds) to prevent cross-contamination.
- At the end of every shift, the operator shall clean all surfaces, remove all waste material, and complete the End-of-Shift Cleaning Checklist before signing off.
- No personal food, beverages, or tobacco products shall be brought onto the production floor.
- Oil spills and hydraulic fluid leaks shall be cleaned immediately and the source of the leak reported to maintenance.

3.2 Raw Material & Finished Goods Warehouse

- Warehouse floor shall be swept / vacuumed daily and wet-mopped weekly.
- All empty bags, strapping material, broken pallets, and packaging waste shall be removed from the warehouse at the end of each shift and placed in designated waste bins.
- Spilled material near storage stacks shall be cleaned immediately to deny harborage to pests.
- Damaged bags shall be repacked and segregated immediately — not left on the floor.
- The warehouse shall be free from standing water at all times. Any roof leaks shall be reported and repaired within 48 hours.

3.3 Chemical & Additive Store

- Any spill of chemical additives, vitamins, or medicated premixes shall be treated as a contamination event. The spill area shall be decontaminated using appropriate procedures (per the relevant SDS), not merely dry-swept.
- Empty chemical containers shall be triple-rinsed, crushed/punctured, and disposed of as per the Hazardous Waste Rules — never re-used for any other purpose.
- Surfaces in the chemical store shall be wiped down weekly with appropriate cleaning agents.

3.4 Boiler House & Utility Area

- Fuel and oil storage areas shall be kept free of rags, combustible waste, and debris at all times.
- Ash from boiler operations shall be collected in covered metal containers and removed daily.
- Water and steam leaks shall be repaired within 24 hours of identification.

3.5 Welfare & Sanitary Facilities

- Toilets and washrooms shall be cleaned at minimum twice per shift — morning and after the afternoon break — and a cleaning record maintained at the facility.
- Soap, hand sanitiser, and hand-drying facilities shall be stocked and functional at all times.

- Canteen and rest room areas shall be cleaned after every meal service. Food waste shall be disposed of in covered bins, removed daily.
- Drinking water points shall be checked for cleanliness daily. Overhead tanks shall be cleaned monthly.

3.6 Administrative Areas

- Office areas shall be cleaned daily before the start of operations.
- Paper, files, and office materials shall be organised; no stacking of materials on fire exits or corridors.
- Computer and electrical equipment shall be regularly dusted using appropriate equipment.

3.7 Broiler Farming Sheds

- Litter management (caking, crusting, wet litter) shall be addressed immediately as per SOP ACPFL-FRM-004 to prevent ammonia build-up and health hazards.
- Dead bird removal shall occur within 2 hours of identification. Disposal shall follow biosecurity protocols (composting or incineration as per State Animal Husbandry guidelines).
- Shed entry/exit footbaths shall be refreshed daily with fresh disinfectant.
- Between flocks, full shed cleanout, washing, disinfection, and fumigation shall be completed per SOP ACPFL-FRM-001 before new chick placement.

4. Waste Management

The Company shall manage waste generated from its operations in compliance with the Environment Protection Act, 1986 and applicable waste management rules:

Waste Category	Handling & Disposal Method
Organic Production Waste (spilled feed, sweep material)	Collected in labelled bins. Approved uses: low-grade inclusion in non-critical feed formulations (with QA approval) or disposal through authorised waste collector.
Packaging Waste (broken bags, pallets, strapping)	Segregated into recyclable (plastic, paper, cardboard) and non-recyclable. Sold to registered scrap dealers. Records maintained.
Hazardous Waste (used oil, chemical containers, filter media)	Stored in designated hazardous waste storage area. Disposed of through BSPCB-authorised recyclers / waste collectors only. Records as per HW Rules 2016.
Sanitary Waste	Disposed of through municipal sewage system or septic tank. Sanitary waste from washrooms in covered bins, emptied daily.
Biomedical / Farm Waste (bird carcasses, medication waste)	Composting pit or incinerator as per State Animal Husbandry guidelines. Records maintained.
E-Waste (batteries, lamps, electronics)	Stored separately, disposed of through authorised e-waste recycler per E-Waste Rules 2022.
General Solid Waste	Disposed of through municipal solid waste collection. No open burning on factory premises.

5. Cleaning Schedules & Checklists

The Factory Manager shall prepare and maintain Area-Wise Cleaning Schedules covering all areas listed in Section 3. Each schedule shall specify:

- Cleaning task and method (vacuum / damp wipe / mop / steam clean).

- Frequency (per shift / daily / weekly / monthly).
- Person responsible.
- Cleaning agent / equipment to be used.
- Sign-off requirement.

Completed cleaning checklists shall be displayed at each area and reviewed by the Shift Supervisor during daily rounds. The Factory Manager shall review compliance weekly.

6. Housekeeping Audit Programme

Audit Level	Frequency & Auditor
Supervisor Walk-Through	Daily — each shift. Shift Supervisor inspects all assigned areas. Issues logged in shift report.
Factory Manager Inspection	Weekly — unannounced. All areas covered. Deficiencies recorded in the Housekeeping Deficiency Register with corrective action deadlines.
5S Audit	Monthly — cross-functional team (Factory Manager + HR + one Production Supervisor). Scoring on 5S checklist. Score trends tracked and reported to MD.
Pre-Inspection Audit	Before any statutory inspection visit (Factories Inspector, FSSAI, BSPCB). Led by Factory Manager.

7. Visual Standards

- A visual reference sheet ('What Good Looks Like') shall be posted at each work area showing photographs of the expected cleanliness standard. This removes subjectivity from enforcement.
- Floor markings (yellow lines for pedestrian pathways, red zones for hazardous equipment, green for first aid) shall be maintained in good condition and repainted when worn.
- All storage locations shall be labelled. Empty storage locations shall display 'EMPTY' labels.
- Exit signs, safety signs, and hazard warnings shall be clean, legible, and illuminated (where required).

8. Responsibilities

Role	Housekeeping Responsibility
Every Employee / Worker	Clean own workstation. Never leave litter. Report spills, leaks, or broken equipment immediately.
Shift Supervisor	Enforce standards during shift. Daily walk-through and sign-off. Immediate correction of deficiencies.
Factory Manager	Overall accountability. Weekly inspection. Review of cleaning schedules. Corrective action tracking.
HR Manager	Ensure adequate cleaning staff (housekeeping contractor or permanent). Training on cleaning methods and hazardous waste handling.
Contract Labour	Subject to same housekeeping standards as permanent employees. Contractor responsible for compliance among their workers.

9. Compliance & Consequences

Ashoka Cattle & Poultry Feeds Limited

- Deliberate littering, failure to clean workstations, or improper disposal of hazardous waste shall attract progressive disciplinary action as per the Code of Conduct Policy.
- Contractors who persistently allow poor housekeeping by their workers shall receive a written notice. Recurrence may result in contract termination.
- The Company shall have the right to deduct cleaning costs from a contractor's bill if the contractor's workers create conditions requiring special cleaning by the Company.

10. Review

This Policy shall be reviewed annually and after any housekeeping-related incident (pest infestation, fire, contamination event, or adverse inspection finding). The Factory Manager shall submit a quarterly Housekeeping Compliance Report to the MD.

11. Policy Adoption

Authorised Signatory Ashok Kumar Mahansaria Managing Director Ashoka Cattle & Poultry Feeds Limited	Date of Adoption [Date] Effective Date: 01 April 2025
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ACCESS CONTROL & PHYSICAL SECURITY POLICY

Policy Number	ACPFL-ACS
Version	1.0
Effective Date	01 April 2025
Review Date	31 March 2028
Approved By	Ashok Kumar Mahansaria, Managing Director
Policy Owner	Raj Kumar Mahansaria, HR & Admin Manager
Co-Owner	Anand Kumar Mahansaria, Factory & Production Manager
Applicable To	All employees, contract workers, third-party contractors, visitors, and security personnel
Legislation Ref.	Private Security Agencies (Regulation) Act 2005; Information Technology Act 2000 (for CCTV data); Factories Act 1948; Prevention of Money Laundering Act 2002 (identity verification)

1. Purpose

Ashoka Cattle & Poultry Feeds Limited's factory premises at Darbhanga houses valuable raw materials (grain commodities, specialty additives), finished goods inventory, production machinery, IT infrastructure, and proprietary feed formulations. Physical security and controlled access are essential to prevent theft, pilferage, sabotage, unauthorised entry, and product tampering. This Policy establishes a comprehensive, layered physical security framework — covering personnel access, vehicle movement, key management, CCTV surveillance, and after-hours security — for all Company premises.

2. Scope

This Policy applies to all areas of the Company's factory campus including:

- Factory main gate / entry checkpoint
- Production floor and all manufacturing areas
- Warehouses (raw material, finished goods, chemical store)
- Administrative block (offices, server room, accounts department)
- Boiler house, electrical substation, DG room
- Weigh bridge area
- Car park and vehicle marshalling yard
- Broiler farming locations (separate access controls apply at each farm site)

3. Access Zones & Classification

Zone	Classification & Authorised Persons
Zone 1 — Perimeter / Common Areas	Open to all employees, authorised contractors, and escorted visitors. Includes car park, main building lobby, canteen.
Zone 2 — Production Floor	Authorised production, quality, and maintenance employees. Supervised access for contractors and visitors with escort by authorised personnel.

Zone	Classification & Authorised Persons
Zone 3 — Raw Material & Finished Goods Warehouses	Warehouse Supervisor, Stores staff, Factory Manager, QA team. No unauthorised production workers. Visitors only with explicit authorisation.
Zone 4 — Chemical & Additive Store	Factory Manager, QA Manager, Authorised formulation team. Two-person rule for controlled substances (coccidiostats, medication premixes).
Zone 5 — Accounts / Finance Office	Finance team and authorised management only. Clean desk policy enforced.
Zone 6 — Server Room / IT Infrastructure	IT-designated person and MD / authorised management only. No other persons without explicit written authorisation.
Zone 7 — Electrical Substation / Boiler Room	Authorised electrical personnel and boiler operator only. Strictly no visitors.

4. Identity & Access Credentials

4.1 Employee ID & Access

- All permanent employees shall be issued a photo Identity Card within the first week of joining. The ID card shall display: employee name, designation, department, employee code, and photograph.
- ID cards shall be worn visibly at all times on factory premises.
- Lost or damaged ID cards shall be reported immediately to HR. A replacement card shall be issued after a formal written request; the lost card shall be cancelled in the access register.
- On resignation, termination, or end of contract, all access credentials (ID card, keys, electronic access tokens) shall be surrendered on the last working day. HR shall maintain a surrender checklist.

4.2 Contract Workers & Third-Party Contractors

- Contract workers shall be issued work-site passes (colour-coded by contractor / department) valid for the duration of their deployment.
- Contractor passes shall be collected at the security gate at the start of each day and returned at the end of the shift.
- No contract worker shall be issued keys to any restricted area without written approval from the Factory Manager.

5. Entry & Exit Control

5.1 Personnel Entry

8. All personnel (employees, contractors, visitors) shall register at the Security Gate on entry — either through the biometric/attendance system or the Security Register (for non-enrolled persons).
9. No person shall be permitted entry to Zone 2 and above without a valid ID or pass.
10. Security personnel shall conduct random checks of personal belongings (bags, tiffin boxes) at entry and exit.
11. Use of personal mobile phones on the production floor and in warehouse areas is prohibited. Phones shall be deposited in designated lockers at the Zone 2 entry point.
12. No person under the influence of alcohol or drugs shall be permitted entry. Security guards have authority to refuse entry and notify HR.

5.2 Vehicle Entry & Exit

- All vehicles entering the factory (supplier trucks, dispatch vehicles, personal vehicles of employees, contractor vehicles) shall be logged in the Vehicle Movement Register at the main gate: vehicle number, type, driver name, purpose, entry time, exit time.
- Commercial vehicles (supply trucks, dispatch lorries) shall park only in the designated vehicle yard. Personal vehicles shall use the designated car park. No commercial vehicle shall be parked inside production or warehouse areas except for loading/unloading.
- All outgoing vehicles shall be physically inspected by the security guard for unauthorised goods. Vehicles carrying finished goods shall carry a Gate Pass authorised by the Warehouse Supervisor and Finance team.
- Security personnel shall verify the Gate Pass against the vehicle contents before permitting exit. Any discrepancy shall trigger immediate escalation to the Factory Manager.
- Weighbridge records shall be maintained for all inbound and outbound vehicles carrying material.

6. Key Management

- A Master Key Register shall be maintained by the HR Manager listing all keys issued for every room, cabinet, gate, and storage area in the factory.
- Duplicate keys for all critical areas (warehouses, chemical store, server room, cash box) shall be kept in a sealed envelope in the safe maintained by the MD / CFO.
- Keys shall only be issued to authorised persons. A Key Issue Log shall be signed by the recipient each time a key is borrowed.
- Keys shall not be duplicated by any employee without the written approval of the Factory Manager / HR Manager.
- Lost keys shall be reported immediately. The lock shall be changed within 24 hours, and a new key set issued with updated records.
- Keys for Zone 4 (Chemical Store) and Zone 7 (Electrical/Boiler) shall be held by the Factory Manager and not delegated to security guards.

7. CCTV Surveillance

- CCTV cameras shall be installed and maintained at the following minimum locations: Main gate (entry/exit), weighbridge, production floor entry points, raw material and finished goods warehouse interiors, dispatch staging area, perimeter fence (critical sides), canteen area, and administrative block entry.
- All CCTV footage shall be recorded and retained for a minimum of 30 days. For incidents under investigation, relevant footage shall be preserved until the investigation is closed.
- Access to CCTV footage shall be restricted to the Factory Manager, HR Manager, MD, and specifically authorised persons. Footage shall not be shared externally without MD / legal approval.
- CCTV cameras shall be checked for functionality weekly by the Security Supervisor. Defective cameras shall be repaired or replaced within 72 hours.
- Prominent notices stating 'This Area is Under CCTV Surveillance' shall be displayed at all camera locations in compliance with IT Act 2000 and privacy norms.
- CCTV cameras shall NOT be installed in toilets, changing rooms, or other private areas.

8. After-Hours Security

- The factory shall maintain a 24x7 security presence given its triple-shift operations. Minimum security deployment: 1 guard at the main gate, 1 roving guard covering the production block and warehouses, at all times.
- The Security Supervisor shall conduct unannounced rounds of all critical areas (warehouses, boiler room, electrical substation) at minimum twice per night shift.

- All security guards shall be deployed through a licensed Private Security Agency holding a valid licence under the Private Security Agencies (Regulation) Act, 2005.
- Security guard deployment records (name, badge number, shift timings, relieving details) shall be maintained in the Security Deployment Register.
- In case of a security breach, intrusion, or any emergency during non-working hours, the security guard shall immediately alert the Factory Manager and, where warranted, call the local police (100).

9. Sensitive Area Protocols

9.1 Accounts & Cash Handling

- Accounts office shall have restricted access (Zone 5). No visitors permitted without escort.
- Physical cash (petty cash) shall be kept in a locked safe. Cash above Rs. 10,000 shall not be held overnight without CFO approval.
- No financial documents, cheque books, or stamps shall be left unsecured at any workstation.

9.2 Proprietary Feed Formulations

- Feed formulation records (batch sheets, formula master files) shall be stored in restricted access — both physical copies (locked cabinet in QA room) and digital copies (ERP with access controls).
- No employee shall photograph or copy feed formulations without explicit written authorisation from the MD.

10. Security Incidents & Reporting

- All security incidents (trespass, theft, pilferage, assault, vandalism, or any suspicious activity) shall be recorded in the Security Incident Register immediately.
- The Factory Manager and HR Manager shall be notified of all incidents within 1 hour.
- Incidents involving theft exceeding Rs. 5,000 in value, assault, or trespass shall be reported to the local police within 24 hours.
- A monthly Security Incident Summary shall be presented to the MD.

11. Review

This Policy shall be reviewed annually or following any significant security incident. The HR Manager and Factory Manager shall jointly conduct a security vulnerability assessment at least once per year.

12. Policy Adoption

Authorised Signatory Ashok Kumar Mahansaria Managing Director Ashoka Cattle & Poultry Feeds Limited	Date of Adoption [Date] Effective Date: 01 April 2025
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VISITOR & CONTRACTOR MANAGEMENT POLICY

Policy Number	ACPFL-VCM
Version	1.0
Effective Date	01 April 2025
Review Date	31 March 2028
Approved By	Ashok Kumar Mahansaria, Managing Director
Policy Owner	Raj Kumar Mahansaria, HR & Admin Manager
Co-Owner	Anand Kumar Mahansaria, Factory & Production Manager
Applicable To	All persons visiting or working on Company premises who are not permanent employees of ACPFL
Legislation Ref.	Factories Act 1948 (Sec. 7A — contractor workers' welfare); Contract Labour (Regulation & Abolition) Act 1970; Building & Other Construction Workers Act 1996; Provident Fund and ESI Acts; Private Security Agencies (Regulation) Act 2005; Companies Act 2013 (third-party due diligence)

1. Purpose

Ashoka Cattle & Poultry Feeds Limited's factory receives a variety of external personnel on a daily basis — raw material suppliers, transport drivers, equipment service engineers, auditors, government inspectors, customers, and contract labour. Each category of visitor presents distinct safety, security, quality, and legal risks. This Policy establishes a structured framework for registering, orienting, supervising, and managing all visitors and contractors on Company premises, ensuring their safety and the integrity of the Company's operations.

2. Definitions

Term	Definition
Visitor	Any person who enters the Company premises for a short-duration, non-recurring purpose (customer, auditor, government official, equipment vendor, guest, etc.).
Contractor	An entity or individual engaged by the Company on a contractual basis to provide services involving deployment of workers on Company premises (e.g., civil works contractor, housekeeping contractor, loading/unloading contractor, pest control agency, equipment service contractor).
Contract Worker	A worker employed by a Contractor and deployed at the Company's premises to perform contracted services.
Third-Party Service Engineer	A specialist technician from an OEM or service company who visits for a defined, typically short-duration service engagement.
Government Inspector	Officials from Factories Inspectorate, FSSAI, Pollution Control Board, Labour Department, Legal Metrology, Income Tax, GST, etc. who visit in their official capacity.

3. Visitor Management

3.1 Pre-Visit Authorisation

- All non-government visitors shall be pre-authorised by the Company employee they are visiting (the 'Host'). The Host shall inform the Security / HR at least 4 hours in advance for planned visits.
- Unannounced visitors (except government inspectors) shall be held at the main security gate while the Security Guard contacts the relevant department. No unannounced visitor shall proceed beyond the reception area without Host authorisation.
- Government inspectors / officials presenting their official identity shall be admitted immediately. The Factory Manager and HR Manager shall be notified immediately of any government inspection visit.

3.2 Visitor Registration

- All visitors shall register in the Visitor Register at the Security Gate: Name, organisation, purpose of visit, person being visited (Host), vehicle number, time in, time out.
- Visitors shall present a valid government photo identity document (Aadhaar, PAN, Passport, Driving Licence) for verification. Security shall note the ID type and number.
- Each visitor shall be issued a numbered Visitor Badge indicating their permitted zone. The badge shall be returned on exit.
- The Visitor Register shall be maintained in both physical and ERP/digital format and preserved for a minimum of 3 years.

3.3 Visitor Safety Induction

- All visitors entering Zone 2 (Production Floor) or any operational area shall receive a brief safety induction (5 minutes) by the security guard / receptionist covering: emergency exit locations, assembly points, no smoking / no photography rules, PPE requirements, and prohibited areas.
- Visitors shall be issued appropriate PPE (hard hat, safety shoes / shoe covers, dust mask, high-vis vest) at the security gate before entering operational areas.
- Visitors shall be accompanied by their Host or a designated escort at all times while in production, warehouse, or chemical storage areas.
- Visitors shall not operate any equipment, open any cabinet, or remove any document or material from the premises without explicit written authorisation.

3.4 Photography & Recording

- Photography, video recording, or audio recording anywhere on factory premises is strictly prohibited without prior written authorisation from the MD.
- Government inspectors retain their statutory rights to document observations; however, the Factory Manager shall be present during any such documentation.

3.5 Visitor Exit

- All visitors shall sign out in the Visitor Register on departure. Security shall verify that all issued PPE and visitor badges are returned.
- No visitor shall carry any Company material (samples, documents, products) out of the premises without a written Gate Pass authorised by the Factory Manager or MD.

4. Contractor Management

4.1 Pre-Engagement Due Diligence

Before any contractor begins work on Company premises, the HR Manager shall verify and collect the following documents:

Document Required	Purpose / Applicable Law
Contract Labour Licence	Mandatory for contractors deploying 20 or more workers — Contract Labour (R&A) Act 1970.
PF Registration Certificate	Employees' Provident Fund and MP Act 1952.
ESI Registration Certificate	Employees' State Insurance Act 1948.
GST Registration	For contractors providing taxable services.
Company / Proprietorship Registration	Proof of legal existence.
PAN Card	Tax compliance.
List of workers with Aadhaar / ID details	Identity verification of workers to be deployed.
Safety Method Statement	For contractors performing hazardous work (civil, electrical, equipment installation).
Insurance Certificate	Workmen's Compensation Policy / Public Liability Insurance.
Experience / Reference	Relevant past work experience for specialised contractors.

- All contractor documents shall be maintained in a Contractor File by the HR Manager and reviewed for validity / renewal every 6 months.
- No contractor shall commence work on Company premises without completing document verification and signing the Contractor Agreement.

4.2 Contractor Agreement

Every contractor shall execute a written Contractor Agreement with the Company covering:

- Scope of work, duration, and deliverables.
- Rates, payment terms, and GST compliance (including TDS obligations).
- OHS obligations: compliance with all Company safety policies, provision of PPE to their workers, maintaining incident registers.
- Labour law compliance: payment of minimum wages, PF, ESI, no child labour, no bonded labour.
- Confidentiality obligations regarding Company processes, formulations, and data.
- Indemnity clause — contractor indemnifies the Company for any claims arising from contractor worker accidents, labour law violations, or third-party damage caused by contractor.
- Termination clause — Company's right to terminate with cause (safety violation, fraud, statutory default) and without cause (with notice).

4.3 Principal Employer Obligations

Under the Contract Labour (Regulation & Abolition) Act, 1970, and the new OSH Code 2020, the Company as Principal Employer is responsible for:

- Registering as a Principal Employer with the Assistant Labour Commissioner for each contract where 20 or more contract workers are engaged.
- Ensuring welfare facilities (restrooms, drinking water, canteen access, first aid) are available to contract workers.
- If the contractor fails to pay wages or PF/ESI contributions, the Company (as Principal Employer) shall make good the deficiency and recover from the contractor.
- Maintaining a Register of Contractors (Form XIII under CL(R&A) Rules) and display of notice boards as required.

4.4 Contractor Worker Induction

- Every contract worker shall undergo a documented safety and site induction before commencing work. This includes: site rules, emergency procedures, PPE requirements, prohibited areas, and reporting structure.
- Induction shall be conducted in the worker's vernacular language (Hindi) where required.
- Induction attendance shall be signed and maintained in the Contractor Induction Register.
- Workers who have not completed induction shall not be permitted to commence work under any circumstance.

4.5 Ongoing Contractor Supervision

- Each contractor shall designate a Site Supervisor who will be the primary point of contact with the Company's Factory Manager / Shift Supervisor.
- Daily headcount and attendance of contractor workers shall be maintained by the contractor Site Supervisor and submitted to the Company's Security / HR each morning.
- The Company's Shift Supervisor shall conduct daily checks to ensure contractor workers are working safely, using prescribed PPE, and complying with Company rules.
- Any contractor worker found violating safety rules shall be immediately removed from the worksite. The contractor shall face financial penalties as per the contract agreement.

4.6 Contractor Performance Evaluation

All continuing contractors shall be formally evaluated every six months on the following criteria:

Evaluation Criterion	Basis of Assessment
Safety Compliance	Number of safety violations, PPE compliance rate, incidents involving contractor workers.
Quality of Work	Work quality, re-do requirements, complaints.
Labour Law Compliance	Timely PF/ESI deposits, wage registers maintained, no labour complaints or violations.
Attendance & Reliability	Worker absenteeism, meeting work schedules.
Responsiveness	Response to Company instructions and grievances.

- Contractors with consistently poor performance (two consecutive unsatisfactory evaluations) shall be placed on a Performance Improvement Notice. Failure to improve shall result in contract termination.

5. Equipment Service Engineers (OEM / Third-Party)

- Service engineers from equipment manufacturers or service companies shall follow the visitor registration process (Section 3) AND shall be treated as contractors for safety purposes during their on-site work.
- Service work on any equipment shall be supervised by the Company's maintenance technician. The Company's LOTO procedure shall apply.
- No service engineer shall have unsupervised access to production areas, server room, or proprietary areas.
- Service reports generated by service engineers shall be retained by the Factory Manager as part of the equipment maintenance records.

6. Government Inspectors & Auditors

Ashoka Cattle & Poultry Feeds Limited

- Upon arrival of any government inspector (Factories Inspector, FSSAI, BSPCB, Labour Inspector, GST, Income Tax), the Factory Manager and HR Manager shall be informed immediately.
- The Inspector shall be escorted by the Factory Manager or HR Manager throughout the inspection.
- All statutory registers and records shall be presented for inspection promptly. Obstruction of a government inspector is a criminal offence.
- A record of the inspection (name of inspector, designation, date, areas inspected, observations made, any directions issued) shall be maintained in the Statutory Inspection Register.
- Any notice, direction, or show-cause issued by a government authority shall be escalated to the MD and Company's legal advisor within 24 hours.
- The Company shall not offer any gift, gratuity, or favour to any government official. Any demand for improper payment shall be reported to the MD immediately.

7. Departure & Clearance

- On completion of a contractor's engagement, an Exit Clearance Checklist shall be completed: all Company-issued materials returned, all work areas cleared and handed over, all worker passes returned, final bills reconciled, and safety incident records transferred.
- No final payment shall be released to a contractor until the Exit Clearance Checklist is signed by the Factory Manager and HR Manager.

8. Review

This Policy shall be reviewed annually. The HR Manager shall present a Contractor Compliance Report to the MD every quarter covering active contractors, their compliance status, and any ongoing issues.

9. Policy Adoption

Authorised Signatory Ashok Kumar Mahansaria Managing Director Ashoka Cattle & Poultry Feeds Limited	Date of Adoption [Date] Effective Date: 01 April 2025
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STATUTORY RECORDS & INSPECTION READINESS POLICY

Policy Number	ACPFL-SRI
Version	1.0
Effective Date	01 April 2025
Review Date	31 March 2028
Approved By	Ashok Kumar Mahansaria, Managing Director
Policy Owner	Raj Kumar Mahansaria, HR & Admin Manager
Co-Owner	Anand Kumar Mahansaria, Factory & Production Manager & Ayush Mahansaria, CFO
Applicable To	HR, Finance, Production, Quality, Maintenance, Administration — all departments maintaining statutory records
Legislation Ref.	All legislation listed in Section 4 below

1. Purpose

Ashoka Cattle & Poultry Feeds Limited operates a manufacturing facility with more than 250 employees and is subject to regular inspection and audit by multiple government regulatory bodies. Failure to maintain statutory records, display required notices, or produce documents during inspection can result in prosecution of the occupier and factory manager, financial penalties, suspension of factory licence, or adverse audit observations. This Policy establishes a comprehensive, department-wise framework for maintaining, updating, and producing statutory records — and for ensuring the Company is always in a state of inspection readiness, not just when an inspection is anticipated.

2. The Inspection Readiness Philosophy

The Company's approach to statutory compliance is: Every day is inspection day. All statutory records shall be maintained currently, accurately, and completely at all times. There is no concept of 'preparation' before an inspection — inspectors may arrive unannounced, and the Company's records shall always be in order. Compliance is a daily operational discipline, not an event-driven exercise.

3. Roles & Responsibilities

Role	Responsibility
MD / Occupier	Statutory occupier of the factory under the Factories Act. Ultimate legal responsibility for compliance. Signs key statutory forms (Form 1, Annual Returns).
Factory Manager	Responsible under Factories Act as the 'manager' — maintains all factory-specific statutory registers, submits statutory returns, coordinates inspections. Named in the factory licence.
HR Manager	Maintains all labour law registers (PF, ESI, minimum wages, contract labour, POSH, etc.). Submits HR-related returns. Coordinates labour inspections.
CFO	Maintains financial and tax-related statutory records (GST, Income Tax, Companies Act). Coordinates tax audits.

Role	Responsibility
Compliance Officer (Ad hoc)	Until a dedicated compliance officer is appointed, the HR Manager shall act as Compliance Coordinator, maintaining the Compliance Calendar and escalating overdue items to the MD.

4. Master Compliance Calendar — Statutory Registers, Returns & Renewals

The following master register lists all key statutory compliance obligations applicable to the Company. The HR Manager shall maintain this as a live Compliance Calendar in the ERP system, with automated reminders 30 days before every due date.

4.1 Factories Act, 1948 & Bihar Factories Rules, 1950

Statutory Requirement	Register / Return / Action & Due Date
Factory Licence	Renew annually before 31 December for the following year. Form 2 / State online portal.
Factory Licence Display	Original licence to be displayed prominently at factory entrance at all times.
Register of Adult Workers	Form 12 — Maintained daily. Available for inspection at all times.
Register of Child Workers	Form 14 — No child labour permitted. Nil register to be maintained.
Leave with Wages Register	Form 15 — Updated monthly.
Overtime Register	Form 13 — Updated with each overtime event.
Register of Accidents	Form 16 — Entry within 12 hours of accident.
Notice of Dangerous Occurrences	Form 17 — Immediate notice to Inspector.
Annual Return	Form 21 — Submitted to Chief Inspector of Factories by 31 January each year for the previous calendar year.
Half-Yearly Return	Form 22 — Submitted by 31 July (Jan–Jun) and 31 January (Jul–Dec).
Inspection Book	Maintained at factory for Inspector to record observations. Available for inspection at all times.
Notice of Change of Manager	Form 4 — Submitted within 7 days of any change in factory manager.
Abstract of the Act	Displayed in the factory in English and Hindi.

4.2 Employees' Provident Fund & MP Act, 1952

Statutory Requirement	Action & Due Date
PF Monthly Contribution	ECR (Electronic Challan cum Return) filed and payment by 15th of following month.
Annual Return (Form 3A/6A)	Submitted by 30 April each year via EPFO portal.
PF Passbook / Statement	Available to each employee on demand via EPFO portal (UAN).

Statutory Requirement	Action & Due Date
PF Registration Certificate	Displayed at workplace. Updated upon any change.

4.3 Employees' State Insurance Act, 1948

Statutory Requirement	Action & Due Date
ESI Monthly Contribution	Challan filed and payment by 15th of following month.
ESI Half-Yearly Return	Form 6 — Filed by 11 May (Oct–Mar contribution period) and 11 Nov (Apr–Sep).
Accident Report	Form 16 — Filed within 24 hours of any accident to insured employee.
ESI Insurance Cards	Issued to all covered employees and their dependents. Records maintained.

4.4 Contract Labour (Regulation & Abolition) Act, 1970

Statutory Requirement	Action & Due Date
Principal Employer Registration	Form I — Register as Principal Employer with Assistant Labour Commissioner. Renew annually.
Register of Contractors	Form XIII — Maintained and updated with each new contractor engagement.
Wages Register (by Contractor)	Maintained by contractor; verified by Company each month before releasing contractor payment.
Contractor Licence Verification	Verify contractor's Form IV licence validity at each renewal.

4.5 Minimum Wages Act, 1948 & Payment of Wages Act, 1936

Statutory Requirement	Action & Due Date
Minimum Wages Display	Current Bihar minimum wages notification displayed on the notice board at all times. Updated every time the State issues a revision.
Wages Register	Form I / Register of Wages — Maintained monthly.
Wage Slip	Issued to every employee on or before wage payment date.
Payment of Wages	Wages paid by 7th of following month (factories with > 1,000 employees: 10th). Payment through bank (digital).

4.6 POSH — Sexual Harassment of Women at Workplace Act, 2013

Statutory Requirement	Action & Due Date
Internal Complaints Committee (ICC)	Constituted under this Policy. Written order of constitution and member names displayed on notice board.
Annual Report to District Officer	Submitted by 31 January each year (number of complaints received, disposed of, pending).

Statutory Requirement	Action & Due Date
POSH Policy Display	Copy of POSH Policy to be displayed at workplace in English and Hindi.

4.7 Food Safety & Standards Act, 2006 (FSSAI)

Statutory Requirement	Action & Due Date
FSSAI Manufacturing Licence	Valid licence for manufacture of animal feeds. Renew before expiry (typically 1–5 years). Display at factory.
Product Labelling Compliance	All feed bags to carry mandatory FSSAI-compliant labelling: product name, ingredients, guaranteed analysis, manufacturer, batch no., MFD, best before.
GMP Records	Batch records, raw material test reports, finished product test reports — maintained for minimum 2 years.
Recall Records	Documented product recall procedure and records (if applicable).

4.8 Bihar State Pollution Control Board (BSPCB) — Environment

Statutory Requirement	Action & Due Date
Consent to Operate (CTO)	Valid CTO under Water Act 1974 and Air Act 1981. Renew before expiry. Display at factory.
Environmental Statement	Form V — Submitted to BSPCB annually by 30 September for previous financial year.
Hazardous Waste Authorisation	If applicable — obtained from BSPCB. Annual returns on HW generated and disposed of.
Effluent / Emission Records	Monthly monitoring records maintained and submitted as per CTO conditions.

4.9 Indian Boilers Act, 1923

Statutory Requirement	Action & Due Date
Boiler Registration Certificate	Displayed in boiler house at all times.
Annual Boiler Inspection	By Boiler Inspector before certificate expiry. Schedule 30 days in advance.
Boiler Operator Certificate	Valid competency certificate of boiler operator — copy on file.
Daily Boiler Log	Maintained by boiler operator. Checked by Factory Manager weekly.

4.10 Legal Metrology Act, 2009

Statutory Requirement	Action & Due Date
Weighbridge Verification	6-monthly verification by Legal Metrology Inspector. Certificate displayed at weighbridge.

Statutory Requirement	Action & Due Date
Platform Scales / Bag Weighers	Quarterly verification. Stamps to be current.
Model Approval for Packed Products	If Company sells packed feed in standardised weights — model approval from Legal Metrology.

4.11 GST & Income Tax

Statutory Requirement	Action & Due Date
GST Monthly Returns (GSTR-1/3B)	Filed by 11th and 20th of following month respectively.
GST Annual Return (GSTR-9)	Filed by 31 December following the financial year.
TDS Returns	Quarterly — Form 24Q (salary), 26Q (contractors, professional fees). Filed by 31 July, 31 Oct, 31 Jan, 31 May.
Income Tax Return (Company)	Filed by 31 October (non-audit) / 30 November (audit) each year.
Tax Audit (Form 3CA/3CD)	If applicable — by 30 September / 31 October.

4.12 Companies Act, 2013

Statutory Requirement	Action & Due Date
Annual Return (MGT-7A)	Filed with ROC within 60 days of AGM.
Financial Statements (AOC-4)	Filed with ROC within 30 days of AGM.
Board Meeting Minutes	Maintained in Minute Book. Board meeting at least once per quarter.
Statutory Registers	Register of Members, Directors, Charges, Related Party Transactions — maintained at registered office.
Director KYC (DIR-3KYC)	Filed by 30 September each year by each director.

5. Record Retention Schedule

All statutory records shall be retained for the following minimum periods:

Record Category	Minimum Retention Period
Factories Act Registers	5 years (Form 12, 13, 14, 15, 16) from the date of last entry.
PF / ESI Records	8 years from the date of payment / last entry.
Contract Labour Registers	3 years after the engagement ends.
FSSAI / GMP / Batch Records	2 years from date of manufacture of the batch.
POSH Complaint Records	3 years from conclusion of inquiry.

Record Category	Minimum Retention Period
Environment / BSPCB Records	5 years or as specified in CTO, whichever is longer.
Boiler Records	Lifetime of the boiler.
Income Tax & GST Records	8 years from end of relevant Assessment Year.
Companies Act Records	Permanent (Minutes, Registers) / 8 years (Financial Statements).
CCTV Footage	30 days (general); permanent retention for incident-related footage until case closure.
Accident / Incident Records	10 years.

6. Physical Organisation of Records

- All statutory records shall be maintained in clearly labelled, dedicated files / binders, organised by law / subject and by financial year.
- A Master Record Index shall be maintained by the HR Manager listing every statutory register and return, its location (physical / ERP), current status (up-to-date / pending), and last update date.
- Critical original documents (Factory Licence, FSSAI Licence, Boiler Certificate, CTO, PAN, CIN certificate, GST Certificate) shall be stored in a fire-resistant cabinet and scanned copies maintained in the ERP.
- Duplicate certified copies of all licences shall be kept in a separate location (Company's registered office or CFO's safe) as backup.

7. Inspection Readiness Protocol

Upon arrival of any government inspector, the following protocol shall be activated immediately:

- Security gate shall notify the HR Manager and Factory Manager immediately. Inspector shall be accompanied to the reception area.
- The Factory Manager and/or HR Manager (depending on the inspection type) shall meet the inspector, request the inspection memo / authority letter, and note: inspector's name, designation, authority, and the scope of the inspection.
- The Statutory Inspection Kit (see Section 8) shall be retrieved by the HR Manager and presented to the Inspector.
- The Factory Manager shall accompany the inspector during the physical inspection of the premises. No area shall be shown without the Factory Manager or HR Manager being present.
- All questions by the inspector shall be answered by the Factory Manager / HR Manager. No other employee shall provide information to inspectors independently.
- Any sample drawn by the inspector (FSSAI, Pollution Control) shall be split (where legally permitted) and a split sample retained by the Company.
- All observations, directions, and any Show Cause Notice issued by the inspector shall be recorded in the Statutory Inspection Register. MD shall be informed within 2 hours of any adverse observation.
- Compliance with any inspector's direction shall be tracked in the Compliance Action Register and completed within prescribed timelines.

8. Statutory Inspection Kit

The HR Manager shall maintain a Statutory Inspection Kit — a pre-organised folder containing copies of the following documents, always current:

- Factory Licence (current year)
- FSSAI Manufacturing Licence
- CIN Certificate and Memorandum & Articles of Association
- Consent to Operate (BSPCB — Water and Air Acts)
- Boiler Registration Certificate
- GST Registration Certificate
- PAN Card (Company)
- PF Registration Certificate
- ESI Registration Certificate
- Principal Employer Registration (Contract Labour Act)
- List of all contract labour on-site (current)
- Latest Minimum Wages Notification (Bihar)
- POSH — ICC Constitution Order and last annual report
- Legal Metrology Certificates (weighbridge, scales)
- Boiler Operator Certificate
- List of all statutory registers and their locations

The Inspection Kit shall be reviewed and updated by the HR Manager on the 1st working day of every month.

9. Compliance Calendar & Monitoring

- The HR Manager shall maintain a Monthly Compliance Dashboard in the ERP system showing every compliance due date, current status (pending / completed / overdue), and responsible person.
- The Compliance Dashboard shall be reviewed in the monthly management meeting chaired by the MD.
- Any overdue compliance item shall be escalated to the MD within 24 hours of the due date being missed.
- The CFO shall ensure all financial and tax compliance items are completed on time and shall report compliance status to the MD monthly.
- An Annual Statutory Compliance Audit shall be conducted by an external professional (CA / Labour Law consultant) and the report placed before the Board.

10. Consequences of Non-Compliance

- Negligence in maintaining or updating statutory records shall be treated as a serious professional failing. The responsible employee shall be issued a show-cause notice.
- Any attempt to falsify, alter, or destroy statutory records shall be treated as gross misconduct, resulting in immediate termination and possible criminal prosecution.
- The Company shall indemnify its officers from personal liability arising from statutory default only where the default is due to genuine inadvertence and not negligence or wilful non-compliance.

11. Review

This Policy and the Master Compliance Calendar shall be reviewed annually and updated to reflect changes in law, new regulatory requirements, and any adverse inspection findings. The HR Manager shall present a Statutory Compliance Health Report to the MD and Board every six months.

12. Policy Adoption

Authorised Signatory Ashok Kumar Mahansaria Managing Director Ashoka Cattle & Poultry Feeds Limited	Date of Adoption [Date] Effective Date: 01 April 2025
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