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 SHAKAMBHARI GROUP # SteelWithin	SHAKAMBHARI ISPAT & POWER LTD. (Formerly known as Ess Dee Aluminium Ltd.)		
STANDARD OPERATING PROCEDURE			
Title: Management Objectives			Page No. 1 of 4
SOP No.	Version No.	Effective Date	Next review date
SIPL/QAS/026	00	07.07.2026	06.07.2028

1.0 PURPOSE

- 1.1 To establish, implement & maintain a procedure for setting IMS objectives and targets and developing the IMS Management Programme (IMS-MP) for achieving Quality, Environmental, and OH&S objectives and targets.

2.0 SCOPE

- 2.1 Applicable to the activities, processes, products and services of Shakambhari Ispat & Power Ltd. covered under the scope of the IMS Management Systems.

3.0 REFERENCE(S) & ATTACHMENTS

3.1 References

- 3.1.1 In-house

3.2 Attachments

- 3.2.1 Attachment-I : List of IMS Objectives - SIPL/QAS/026/F01/00
3.2.2 Attachment-II : List of IMS Management Programme & Closure Report - SIPL/QAS/026/F02/00

4.0 RESPONSIBILITY

4.1 Respective Line Managers / Dept Heads.

4.2 Quality Assurance Person

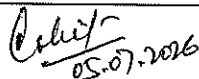
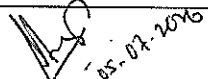
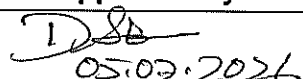
- 4.2.1 To check the SOP.
4.2.2 To maintain the original copy of the SOP.
4.2.3 To issue controlled copy of the SOP.
4.2.4 To maintain issuance record of SOP.
4.2.5 To retrieve the controlled copy of the SOP when it is superseded / obsolete & maintain its record.

4.3 QA Head

- 4.3.1 To approve new or revised SOP.
4.3.2 To ensure the implementation of the defined system.

5.0 DISTRIBUTION

- 5.1 Quality Assurance
5.2 Quality Control
5.3 Production
5.4 Warehouse
5.5 Engineering
5.6 Human Resource and Administration

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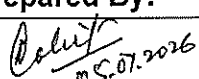
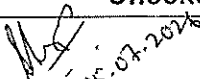
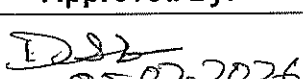
6.0 DEFINITION(S) & ABBREVIATION(S)

6.1 Definitions

- 6.1.1 **Objective:** Overall EHS goal arising from the EHS Policy that an organization sets itself to achieve, and which is quantified where practicable.
- 6.1.2 **Targets:** Detailed performance requirement, quantified where practicable, applicable to the organization or part thereof, that arises from the EHS objectives and that needs to be set and met in order to achieve those objectives.
- 6.1.3 **EHS performance:** Measurable results of the EHS Management System, related to an organization's control of its environmental aspects / OH&S hazards, based on its EHS policy, objectives and targets.

6.2 Abbreviations

- 6.2.1 EHS: Environment, Health & Safety
- 6.2.2 OH&S: Occupational Health & Safety
- 6.2.3 IMS: Integrated Management System

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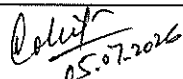
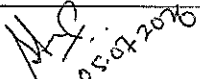
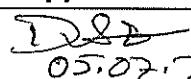
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7.0 PROCEDURE

- 7.1 A list of significant aspects and a list of significant risks & unacceptable hazards are prepared based on the significant impact / risk assessment.
- 7.2 The IMS MR, dept heads and line managers, including workers or their representative(s), shall review the significant aspects / hazards and consider them for setting as objectives.
- 7.3 Also, whenever an aspect / hazard is leading to a business concern, management can decide on taking it as an objective as a policy decision, along with the other set objectives.
- 7.4 IMS objectives and targets are established within the context of SIPL and are decided based on:
 - 7.4.1 **IMS Policy:** objectives to be in line with the stated IMS Policy.
 - 7.4.2 **Legal and other requirements:** whether the aspect / hazard is a legal requirement, and the present status with respect to the consent / legal requirement.
 - 7.4.3 **Technological options:** whether it is technically possible to reduce the scale of the aspect / hazard.
 - 7.4.4 **Financial requirements:** whether a financial budget is available for implementing the necessary change.
 - 7.4.5 **Operational requirement:** what will be the operational control to reduce the impact / risk.
 - 7.4.6 **Business requirement:** whether the objective will be important from the business point of view.
 - 7.4.7 **Views of interested parties:** views / concerns of interested parties, what should be the control, and whether it will be beneficial for them.
- 7.5 The reviews of the above considerations are recorded in the establishment of IMS objectives. The department head shall be involved in setting the IMS objectives.
- 7.6 Wherever financial sanctions are required, the MR shall discuss with the Managing Partner for obtaining necessary approvals / sanctions.
- 7.7 The department head shall maintain the Establishment of IMS Objectives, Targets & Programme(s).
- 7.8 IMS objectives and targets shall be established for each relevant function by the department head. An up-to-date list of objectives and targets shall be maintained by the MR.
- 7.9 The list of IMS objectives and targets shall be communicated to all the relevant personnel for effective implementation of action plans and achievement of targets.
- 7.10 IMS objectives and targets shall be reviewed every year, if applicable, in light of new regulations, new projects and commitments and changes in operations, and updated.
- 7.11 The department head shall develop a detailed IMS-MP for achieving the objective. The programme shall detail the responsibility, time frame and the action plan by

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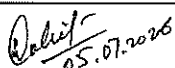
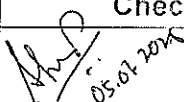
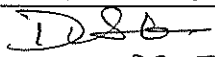
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which the IMS objectives can be achieved. The Managing Partner shall approve the IMS-MP.

- 7.12 The MR shall review periodically the progress of activities detailed in the programme for implementation and its effectiveness. In case of any deviations or changes required in the programme, the department head shall amend the programme in consultation with the MR, and it shall be discussed during the Management Review Meeting for final approval and updating the documented programme accordingly. Progress of the MP shall be recorded in the MP monitoring report every quarter based on the target of the MP.
- 7.13 The status of the IMS objectives and MP shall be reviewed by the department head whenever there is a project related to new or modified activities, processes, products or services.
- 7.14 The progress of the MP is monitored activity-wise and details are recorded. Once the same is completed, the status of completion is recorded in the MP closure report and operational control / work instructions shall be established, if required, for monitoring.
- 7.15 The status of the IMS objectives and MP shall be reviewed in Management Review Meetings.
- 7.16 The IMS policy and objectives shall be reviewed and revised based on the progress, changing circumstances and as a commitment for continual improvement.

8.0 REVISION HISTORY

Revision No.	00	Effective Date	07.07.2026	CC No.	NA
Details of revision: New SOP					

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