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SHAKAMBHARI GROUP #SteelWithin	SHAKAMBHARI ISPAT & POWER LTD. (Formerly known as Ess Dee Aluminium Ltd.)		
STANDARD OPERATING PROCEDURE			
Title: Internal Audit Procedure			**Page No.** 1 of 2
SOP No.	**Version No.**	**Effective Date**	**Next review date**
SIPL/QAS/018	00	07.07.2026	06.07.2028

1.0 PURPOSE

1.1 To maintain a comprehensive system to carry out planned and documented internal audits, to verify whether quality activities comply with planned arrangements, and to determine the effectiveness of the quality system.

2.0 SCOPE

2.1 This procedure is applicable to all quality systems established by the company and their relation with documents, processes and people.

3.0 REFERENCE(S) & ATTACHMENT(S)

3.1 References

3.1.1 ISO 15378:2017, 9.2

3.2 Attachments

3.2.1 Attachment-I : Audit Plan - SIPL/QAS/018/F01/00
3.2.2 Attachment-II : Audit Schedule - SIPL/QAS/018/F02/00
3.2.3 Attachment-III : Internal Audit Report - SIPL/QAS/018/F03/00
3.2.4 Attachment-IV : IA-NC - SIPL/QAS/018/F04/00
3.2.5 Attachment-V : Summary of Internal Audit - SIPL/QAS/018/F05/00

4.0 RESPONSIBILITY

4.1 QA Head / MR:

4.1.1 To plan / conduct the audit and review the effectiveness of the corrective actions taken.

5.0 DISTRIBUTION

5.1 All Departments

6.0 DEFINITION(S) & ABBREVIATION(S)

6.1 Definitions

6.1.1 Nil

6.2 Abbreviations

6.2.1 IA-NC: Internal Audit - Nonconformity

Prepared By:	Checked By:	Approved By:
04.07.2026	04.07.2026	04.07.2026

7.0 PROCEDURE

7.1 The audit schedule is prepared by the MR Head on the basis of the importance of the activity to be checked, including any unresolved non-conformity of the previous audit, and is conducted on a frequency of six months in such a way that each area is covered.

7.2 Internal auditors could be selected internally or externally for conducting the audits. Any internal auditor shall not audit his own work. Third party audits are also acceptable.

7.3 The MR shall discuss with the appointed auditor and auditee and shall prepare the "Internal Audit Schedule". The Internal Audit Schedule is circulated to the auditee to ensure their availability on the respective dates.

7.4 Internal audits are organized and carried out through auditors with the help of the "Audit Report".

7.5 In case of any non-conformity of the system, an "Internal Audit-Noncompliance Report" is issued by the auditor. The auditee shall review NCRs and take corrective / preventive action within an acceptable time period to the auditor. Constraints of resources required shall be put in the Management Review.

7.6 Corrective action taken shall be verified, and the auditor shall close the NCR within the agreed time frame.

7.7 The MR prepares an "Internal Audit Summary" of the audit conducted, based on NCRs, and the review is presented in the Management Review.

7.8 Changes in any implemented system, as a consequence of NCRs, are implemented with a view to remove deficiencies in the management system.

7.9 Internal Auditor Qualification Procedure

7.9.1 The internal auditor shall be selected through an examination conducted by an IMS certification organization during the IMS certification programme. Certified internal auditor certification is provided by the ISO organization. A certified internal auditor who is authorized for internal audit shall be prepared and listed.

8.0 REVISION HISTORY

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

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