QUALITY MANUAL OF ACU SA

ISO 9001:2015

ACU SA

Sr. No.	Company Name	Country	Address	Logo
1	**ACU SA**	**SWITZERLAND**	Av. Eugène-Lance 38bis, 1212 Grand-Lancy, Geneva, Switzerland Email: trade@acuag.ch Tel: +41 796939829	

Prepared By	Approved By
ISO COORDINATOR	**Chief Executive Officer (CEO)/General Manager**

Amendment / Revision Status -

Rev. No	Description of Change	Issue Date
00	Initial Issue	15.06.2015
01	Exclusion of 7.6	02.01.2019

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QUALITY MANUAL

Distribution of the Quality Manual

Controlled copy

Distribution of the Quality Manual shall be controlled and authorized by Chief Executive Officer. Controlled copy of Quality Manual will be issued in accordance with established distribution list approved by Chief Executive Officer.

Uncontrolled copy

Uncontrolled copies of the Quality Manual may be issued to the customer on demand for reference purposes. The uncontrolled copy shall not be updated.

Obsolete copy

Obsolete documents are stamped as an 'Obsolete' and kept in a separate file.

Level – 1 Quality Manual ACU-QM-01

Level – 2 Quality System Procedures

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Planning & Production Forms
Purchase Forms
Sales Forms
Store Forms

1. Title: Introduction

A) MANUAL CONTROL POLICY

This document and the contents therein are the property of **ACU SA.** It must not be reproduced either wholly or in part without prior consent in writing from **ACU SA.**
The purpose of this manual is to define quality policy, application of Quality Management System elements of ISO 9001:2015 Standards, at **ACU SA.**The documents are controlled and maintained by the relevant departments of the organization.
This manual provides guidance to company's personnel to carry out the tasks in conformity with their responsibility and authority in their respective areas.
Chief Executive Officer is responsible for adequacy of the contents, distribution and general administration of this manual.

Approvals:
This system manual has been prepared by ISO Coordinator & reviewed & verified by the Chief Executive Officer / Management Representative for circulation and implementation at all levels in the company. Any revisions shall be approved by the Chief Executive Officer.

Amendment Procedure
Amendment: Any amendment to this Quality Manual shall be reviewed and approved by the Chief Executive Officer. The revision, updating and distribution will be responsibility of the Management Representative. He will be responsible for retrieving the obsolete copies of the manual.

1.1 Company Profile: ACU SA

1. ACU SA - Switzerland

ACU SA is a global trading company having its core activities in international trading, trade-finance and project finance of various products and industries. It also does shipping & Logistics as value added services to its clients. Acu SA has its market presence across the globe. This enables the company to have firsthand information of the global markets on a real time basis.

Its international experience and professionalism in trading, coupled with a wide range of additional services such as financing, marketing, logistics and shipping enables the company to provide the most cost-efficient solutions to its customers.

1.1.1 General

ACU SA has based the Quality Management System (QMS) described in this manual:

- to demonstrate capability to consistently provide products/services that meetcustomers and applicable regulatory requirements.
- to operate with increased effectiveness and efficiency with an overall aim of enhancing customer satisfaction.
- QMS utilizes the process approach and quality management principles in line with international standards to enhance its ability and to continually improve.

1.1.2 Normative Reference Documents.

This quality manual defines policies and objectives applied against each of the requirements of ISO 9001-2008 and relates to all the activities carried out in the organization that determine Quality and lays down guidelines within which the organization can operate. Each section of manual is related to an identified element of ISO 9001-2015.

1.1.3 Terms and Definitions.

QMS uses the same internationally recognized terms, vocabulary and definitions given in ISO 9001:2015. Acronyms, terms, vocabulary and definitions unique to the organization, customers, industry and region and referenced throughout QMS are contained in terms and definition.

ACU: ACU SA

Quality Management – All activities of the overall management function that determine the Quality Policy, objectives and responsibilities and implement them by means such as Quality Planning, Quality Control, Quality Assurance and Quality Improvement within the Quality System.

Quality Policy - The overall quality intentions and directions of an organization with respect to its policy, as formally expressed by Senior Management.

Quality Systems Review - A formal evaluation of the status and adequacy of the quality system in relation to quality policy and new objectives resulting from changing circumstances.

Inspection - Activities such as sampling, measuring, examining testing or gauging one or more characteristics of a product or services and comparing these with specified requirements to determine conformity.

Quality Manual - A document setting out the general quality policies, procedures and Practices of an organization.

Quality Procedure - A document aimed to state simply unambiguously and understandably the lines of responsibility and communication pertinent to specific areas of the Quality System.

Control Procedure - A brief concise document that serves to specify in detail the exact operations to be followed in the completion of a particular task.

Customer / Client - Any individual Organization who places an order with Acu SA

Reliability - The ability of an item to perform a required function under stated conditions for a stated period of time.

Specification - The document that prescribes the requirement with which the product has to conform.

Supplier - Any individual or Organization that supplies goods or services to Acu SA

Contract / Acceptance Order - Agreed requirement between Acu SA and a customer Transmitted by any means.

Product - The result of activities or processes.

1.2 Organization chart

(**Refer**: ACU-ANX-03 Organization Chart and Roles & Responsibilities)

2. Scope & (Exclusion)

Sr. No.	Office	Address	Country	Scope
1	**ACU SA**	**Av. Eugène-Lance 38bis, 1212 Grand-Lancy, Geneva, Switzerland**	**Switzerland**	**"sale of enriched coal products for coking, pulverized combustion and cement production"**

Exclusion: -

7.3 Design & Development

The drawings & Specifications are received from the clients and are followed as per the customer's requirements.

7.5.2. Validation of Process for Production and Service Provisions.

The Validation of Process for production is not applicable. Whereas, the validation of Service Provisions are updated from time to time.

7.6 Control of monitoring and measuring Equipment's.

Control of monitoring and measuring equipment's not applicable.

3. Abbreviations

- ACU ACU SA
- GROUP CEO Group Chief Executive Officer
- CEO Chief Executive Officer
- GM General Manager
- ISO International Organization for Standardization
- MR Management Representative
- QMS Quality Management System
- QM Quality Manual
- QP Quality Procedure
- QSP Quality System Procedure
- ANX Annexure
- REF. REFERENCE
- NO. Number
- SR/SL Serial Number
- STD Standard
- F Form
- HR Human Resources
- HOD Head of Department
- TRD Traders
- KYC Know Your Customer
- MIS Management Information System
- CRO Chief Risk Officer
- MRM Management Review Meeting
- QC Quality Check
- QA Quality Assurance

4. Quality Management System

4.1 General Requirements

The organization has established, documented and implemented a quality management system, which shall be maintained and continually improved I for its effectiveness in accordance with the requirements of this international standard ISO 9001-2015. To implement the quality management system, the company has:

1. To determine the processes needed for the quality management system and their application throughout the company.

2. Determine the sequence and interaction of these processes.

3. Determine the criteria and methods needed to ensure that both the operation and control of these processes are effective.

4. Ensure the availability of resources & information necessary to support the operation and monitoring of these processes.

5. Monitor and measure where applicable, and analyze these processes. Implement action necessary to achieve planned results and continual improvement. These processes shall be managed by the organization in accordance with the requirements of these International Standards.

6. Where an organization chooses to outsource any processes that affect product conformity to requirements, the organization shall ensure control over such processes. The type and extent of control to be applied to these outsourced processes shall be defined within the Quality Management System.

The Outsourced processes of the organization are as follows: -

a) Sampling, analysis & measuring. The control over the outsourced process would be carried out by service provider and through their evaluation.
The organization shall ensure that the control over outsourced processes does not absolve the organization of the responsibility of conformity to all customers, statutory and regulatory requirements. The type and extent of control to be applied to the outsourced process can be defined by factors such as:
The potential impact of the outsourced process on the organization's capability to provide product that conforms to requirement,
The degree to which the control for the processes is shared, the capability of achieving the necessary control through the application 7.4.

4.2 Documentation Requirements

4.2.1 General

The quality management system based on the requirements of ISO 9001-2015 describes how the company's program is designed to ensure that customer's quality requirements are recognized and that consistent and uniform control of these requirements are adequately maintained. This manual describes how effective control is established by the use of formal written procedures, and also as required by contracts.

The quality management system documentation includes:

- Documented procedures and records required by the International standard ISO 9001-2015 including a quality manual, quality policy and quality objectives.
- Quality manual documented procedures and records required by these international standard
- Documents including records, determined by the organization to be necessary to ensure the effective planning, operation and control of its processes

4.2.2 Quality manual

The organization shall establish and maintain of quality manual that includes

a) The scope of the quality management system, including details of justification for anyexclusion
b) The documented procedures established for the quality management system, or reference tothem, and
c) A description of the interaction between the processes of the quality management system.this manual is maintained as a controlled document.
d) Applicable process for the company is mentioned in the list.

Refer: - **ACU-ANX-04 Process Interaction Chart**

4.2.3 Control of Documents

Documents required by the quality management system shall be controlled. Recorded in Computer System, in soft copy and in typed documents and shall be controlled according to the requirements given in 4.2.4.

A documented procedure shall be established to define the controls needed:

a. To approve documents for adequacy prior to issue.
b. To review and update as necessary and re-approve documents,
c. To ensure that changes and the current revision status of documents are identified.
d. To ensure that relevant versions of applicable documents are available at points use,
e. To ensure that documents of external origin determined by the organization to be necessary for the Planning and operation of the quality management system are identified and their distribution controlled, and
f. To prevent the unintended use of obsolete documents, and to apply suitable identification to them if they are retained for any purpose.

Refer: - ACU-QSP-01 Control of Document Process

4.2.4 Control of Records

Records established to provide evidence of conformity to requirements and of the effective operation of the quality management system shall be controlled.
The organization shall establish a documented procedure to define the controls needed for the identification, storage, protection, retrieval, retention and disposition of records.
Records shall remain legible, readily identifiable and retrievable.

Refer: - ACU-QSP-02 Control of Records Process

5. Management Responsibility and Corporate Governance Structure

5.1.1 Corporate Governance Structure

ACU SA strives to maintain the highest standards of corporate governance by adhering to all compliance directives, disclosure norms, regulatory requirements, business ethics and best in class business practices.

According to company's charter and the requirements set forth by the Code of Corporate Governance of the Company it has adopted the following governance structure:

- General shareholders meeting
- Board of Director
- Board Committee as and when required to be nominated.
- Senior Management/Management Board

5.1.2 Decision Making Structure

a) **General Shareholders meeting:** It is a highest decision-making body of the company and is chaired by the chairman of the company. Shareholders meet as and when there are extraordinary business meetings and annually. It adopts various resolutions which are outside the preview of the Board such as the appointment of Directors, accepting periodic and annual Directors reports, appointing Internal/External & Statutory Auditors, adopting audited reports & accounts, confirming distribution of dividends, sale of shares and investments/Assets etc.

b) **Board of Directors meeting:** It is a highest policy making body of the company. The Board of Directors meet every quarter/year and discuss and resolve matters are concerning the Governance of the company, setting up of corporate/business strategies and providing leadership direction. Budgeting and target setting.

Other responsibilities include approving contracts, banking facilities, the appointment of agencies/vendors, employing company resources and appointing of personnel, policy making and complying corporate governance code. These also encompass responsibilities such as disclosure of conflicts of interest if any etc., approval of customers and vendors with complete background check report /market reports/KYC from Management/CEO, appointing Committee/task force for specific assignment /projects etc., the approval of Memorandums of Understanding (MoUs), collaboration and Joint ventures. Setting up internal controls for monitoring and reporting, setting up of MIS, disclosure norms,

establishing line of communication etc.

c) Senior Management Board Meeting:

Members consist of CEO/CFO/COO/ Senior Traders.

Top management of the company under the guidance of CEO and various department heads/ CFO/COO, Traders meet every week and take decision on:

- Day-to-day business management
- Business Operations
- Risk management such as Forex/currency hedging, price hedging with bank and exchange. Approving Insurance etc.
- Sales and approval of credits,
- Banking & Financial management
- Compliances of Regulatory requirement
- Compliances of statutory requirement
- Disclosures, records maintenance
- Implementing Budgets, budgetary controls
- Implementing MIS, Internal controls

5.1.3 Appointment of Chief Risk Officer

The Company has also appointed an executive officer responsible for risk management (Chief Risk Officer) & KYC management of clients and vendors sitting in the management board.

- The Chief Risk Officer is responsible for reviewing and recommending aggregate loss limit targets for various risk categories (e.g., loan losses, market losses, operational risk, price risk, Forex/Currency Risk), paying special attention to capital adequacy and liquidity requirements.
- The Chief Risk Officer is responsible for implementing risk policies and framework established by board (Risk Committee).
- The Chief Risk Officer is responsible for monitoring and reporting to the board and CEO risk exposures and for assessing how the companies changing risk profile affects the companies need for capital.
- The Chief Risk Officer is responsible for reviewing the companies' risk management infrastructure and control systems to ensure adequacy to enforce companies' risk policies.
- The Chief Risk Officer is responsible for regularly reviewing companies' risk exposures and compares to approve limits.
- The Chief Risk officer is responsible for Clients and vendors KYC check, background check, obtaining Market report on client/Vendors, obtaining external credit rating reports on client, history of trading etc.
- The Chief Risk officer is responsible for covering /underwriting the clients for credit insurance with Insurers with adequate cover.
- Chief risk officer is responsible to check background check on clients/vendors on Sanctions policies of the company.
- Chief risk Officer is responsible for implementing anti Money laundering polices of the company.

5.1.4 Code of Ethics

- The company has adopted a code of ethics.
- The code of ethics includes provision on corporate values, business behavior, relationship with governments and officials and relationship with competitors and Banks.
- The code of ethics includes provision on whistleblowing arrangements and reporting of breaches of the code of ethics and protecting the confidentiality of such reporting.
- The company has appointed an officer responsible for monitoring compliance with the Code of Ethics.

5.1.5 Compliance with Sanctions

Company prohibits its clients dealing with any sanctioned countries of any kind of trade, dealing and transactions of whatsoever nature. It implements policy to ensure that Sellers and Buyers in the supply chain give warranties to the company that:

a) To the best of their knowledge (having made due enquiries), at the date of this contract and throughout the duration of this contract, they are not a sanctioned entity or an affiliate of a sanctioned entity; and

b) For the duration of business relation clients shall comply with all sanctions applicable to it.

"Sanctions" means any sanction, regulation, statute, official embargo measures or any "specially designated nationals" or "blocked persons" lists, or any equivalent lists maintained and imposed by the relevant bodies and organizations of the United Nations, the European Union, the United Kingdom, the United States or any other jurisdiction applicable to a party.

"Sanctioned entity" means any entity, being an individual, corporation, company, vessel, association or government, who or which is the subject of sanctions.

If at any time during the performance of the trade company becomes aware that the clients are in breach of the above warranties (whether as a result of any action and/or omission), the trade shall be immediately suspended and performance/ obligation, and further trade shall be terminated. If cargo is on board the vessel, company may direct the vessel to any safe port of its choice and discharge the cargo or part thereof.

5.1.6 Anti-Bribery and Anti-Corruption Policy

The company implements a strict anti-bribery and anti-corruption policy.

A) It has implemented adequate internal procedures designed to ensure no authorization giving or offering of any financial or other advantage with the intention of inducing or rewarding an individual or entity to improperly perform an activity undertaken in the case of an individual's employment or connected to an entity's

   Business activities (the "**Anti-Corruption Controls**"); and

B) It will not authorize in connection with the performance of agreements, any financial or other advantage to or for the benefit of any public official, civil servant, political party,

political party official, candidate for office, or any other public or private individual or entity where such authorization would violate the anti-corruption controls.

5.2 Management commitment

Top Management provides evidence of its commitment to the development, implementation and improvement of its QMS in very tangible ways:

Companies quality policy statement documents and communicates the importance of meeting or exceeding all applicable requirements (including customer, regulatory and legal requirements)through continual improvement of its processes, products, and services.

Company ensure that its quality policy is understood, implemented, and maintained at all levels of the organization through widespread printed distribution of its quality policy statement, andthrough periodic management review of the quality policy statement and corporate level improvement objectives. In addition, its quality policy and objectives are communicated and deployed throughout the organization through individual performance objectives establishedand reviewed during employee performance reviews.

All managers demonstrate their commitment to the development and improvement of the QMS through the provision of necessary resources, through their involvement in the internal audit process, and through their proactive involvement in its continual improvement activities – where emphasis is placed on improving both effectiveness and efficiency of its key QMS processes.

Top Management had provided evidence of its commitment to the development and implementation of the quality management system and continually improving its effectiveness by:

- Communicating to the organization the importance of meeting client/ customer, as Company's statutory and regulatory requirement
- Establishing the quality policy,
- Ensuring the quality objectives are established
- Conducting Management reviews, and
- Ensuring the availability of resources.

5.3 Customer Focus

Top management ensures a proper customer focus is established and maintained through the following activities:

- Customer complaints and other customer input/feedback are continually monitored
- Company continually look for other ways to interact directly with individual customers to ensure a proper focus to their unique needs/expectations is established and maintained: e.g., customer visits, trade shows, joint planning sessions, etc.
- These customers focused communications and interactions ultimately yield clear, explicit customer requirements and expectations in the form of a contractual agreementor customer order.

5.4 Quality Policy

Refer: - ACU-ANX-01 Quality Policy

This policy has considered the following:

a. The need to be appropriate to the purpose of **ACU SA.**
b. The need to include a commitment to meeting requirements and to continual improvement of QMS;
c. The need to provide a framework for establishing and reviewing quality objectives;
d. The need to be communicated and understood within the company by training and posting on Bulletin boards;
e. The need to be review annually for continuing suitability.
f. The quality policy is a controlled document and is displayed on employee bulletin boards and other appropriate locations in the organization.
g. Quality Policy can be Signed by Group CEO/CEO

5.5 Planning

5.5.1 Quality Objectives

Before the Start of each calendar year, The Top Management reviews and approves the quality objectives to ensure they are measurable and consistent with the quality policy and that they include the commitment to continual improvement. These quality objectives are established with input from employees and managers.

Quality objectives are reviewed at Management Review meetings and updated if required.

Refer: - ACU-ANX-02 Quality Objectives

5.5.2 Quality Management System Planning

The QMS planning process involves the establishment and communication of its quality policy and objectives through issuance of this manual and its associated procedures, and through the provision of resources needed for its effective implementation. Accordingly, this manual constitutes overall plan for establishing, maintaining and improving an effective QMS. Company's management review process and internal audit process ensure the integrity of QMS is maintained when significant changes are planned and implemented that affect key QMS processes.

The ISO Coordinator also develops appropriate quality planning documents for specific products, projects or contracts whenever customer requirements exceed the capability or intent of the product/service realization and support processes described in QMS.

5.6 Responsibility, Authority and Communication

5.6.1 Responsibility and authority

The Company's Quality Policy has been defined and approved by the Chief Executive Officer. The contents of the Quality Policy have been disseminated throughout the company. Copies of Quality Policy have also been issued to facilitate better understanding of its contents.

The organization of the company has been defined and is illustrated.

The responsibility, authority and the interrelation of all personnel who manage, perform, and verify work affecting quality and/or responsibility in implementing the processes have been defined and documented.

Responsibilities and Authorities of Chief Executive Officer, Relating to Quality Management System:

- Defines and approve the Quality Policy of the Company and ensure its implementation and Maintenance.
- Approves the Quality Manual.
- Ensures that the quality management system is reviewed once in a six month to ensure its continuing suitability and effectiveness in satisfying the requirements of the international standard.
- Reviews and provide adequate resources requirements for department heads.
- Develop the company business plan and long-term growth.
- Chairs the Management Review meeting or appoint suitable authority to chair the Management Review meeting.

Refer: - ACU-ANX-03 Organization Chart and Roles & Responsibilities.

5.6.2 Management representative

Management has appointed Ms. Irina Gusak as Management Representative Mr. Andrei Cherniak as ISO Co-coordinator for ACU SA.

- M.R is responsible for establishing a QMS with all relevant procedures and ensures continuous implementation of the same.
- Monitor the QMS.
- She interacts with outside agencies whenever any quality aspect is involved.
- M.R is also responsible for all customer complaints.
- M.R. monitors corrective and preventive action.
- She is responsible for conducting internal quality audits
- She is responsible for convening the Management review meetings
- M.R. maintains the minutes of the management review meetings.
- ISO coordinator will assist MR in her activities related to ISO Implementation & Communicating this ISO Implementation.

Refer-ACU-ANX-03- Job Description.

5.6.3 Internal communication

The Top Management has identified communication processes (e.g., memos, e-mail, fixed and cell phones, other oral communication, and employee meetings) to ensure communication is taking place regarding the effectiveness of the quality management system.
Urgent communications are handled through oral communication, cell phones, video conferencing and e-mail. Management Review minutes, audit report summary, and performance information are posted on bulletin boards. Employee communication meetings cover the QMS and customer operating issues as well as improvement opportunities.
Refer- ACU-PRO-ITC-07 Internal Commutation Process.

5.7 Management review

5.7.1 General

Regular Management Review are being carried out twice a year as appropriate, in order to ensure the quality management system continuing suitability and is satisfying therequirements of the international standard and also meeting the customer's applicable statutory & regulatory requirements. The Top Management may call unscheduled ManagementReview at any time. The Management Review will be called and chaired by the Chief ExecutiveOfficer or suitably suggested person by CEO.

The Management Review Meetings will be attended, as a minimum, by:

I. Chief Executive Officer
II. General Manager
III. Management Representative / ISO Coordinator
IV. Process Owners
V. Department Head
VI. Traders

The Chief Executive Officer may request Deputies in specific departments to participate in the management review meeting. Records of attendees will be recorded in the minutes of meeting.

The Management staff with the Management representative / ISO Coordinator and appropriate staff, reviews the quality management system at intervals at least once in 6 months to ensure its adequacy and effectiveness. The review shall include assessing opportunities for improvement and the need for changes to the system and to verify that quality policy and objectives are being satisfied.
Records from management reviews shall be maintained.
Refer: - ACU-QSP-07 Management Review

5.7.2 Review Input

The input to the management reviews shall in formation of:

a. Results of Internal/External audit.
b. Non-conformity and corrective and preventive action data and status
c. Process performance and Product performance
d. Feedback on customer satisfaction/dissatisfaction
e. Status of corrective and preventive action
f. Follow-up action from Management Review Meeting (MRM)
g. Changes that could affect the QMS
h. Recommendation for improvement
i. Review of the Minutes of Last MRM.
j. Any other business.

Refer: - ACU-QSP-07 Management Review Refer: -
Minutes of Management Review Meeting Refer: -
Agenda of Management Review Meeting

5.7.3 Review Output

The output from the management review shall include any decisions and actions related to:

a. Improvement of effectiveness of quality management system, and its processes
b. Improvement of product related to customer requirements and
c. Resources needs

Management representative / ISO Coordinator is responsible for minutes including observations, conclusions and recommendations issued as a result of such review. Minutes of the meeting are signed as approved by the attendees and retailed as quality record with all agreed actions and results recorded and maintained.

6. Resources Management

6.1 Provision of resources

Top Management reviews resources needed regularly depending on upon workload. The organizational resources needed are provided to implement and maintain QMS and its effectiveness and also to enhance customer satisfaction.

6.2 Human resources

6.2.1 General

Company believes that its employees are most valuable resources and does its best to help them their full potential through continual education and training. Personnel performing workaffecting conformity to product requirements competent on the basis of appropriate education,training, skills and experience.

Conformity to product requirements can be affected directly or indirectly by personnel performing any task within the quality management system.

Refer: - ACU-PRO-HR-05 HR/Admin Procedure

6.2.2 Competence, Training & Awareness.

The Department Managers at **ACU SA**

a. Determine the necessary competency for personnel performing activities affecting conformity to product requirements;
b. Where applicable, provide training or take other actions to achieve the necessary competence.
c. Evaluate the effectiveness of the actions taken;
d. Ensure that its employees are aware of the relevance and importance of their activities andhow they contribute to the achievement of the quality objectives;
e. Maintain appropriate records of education, training, skills and experience.

Refer: - ACU-PRO-HR-05 HR/ADMIN PROCESS

6.3 INFRASTRUCTURE

The CEO/ GM / CFO determines, provides and maintains the infrastructure needed to achieve the conformed service/product to requirements, including, as applicable:

a. buildings, workspace and associated utilities;
b. process equipment, (both hardware and software);
c. Supporting services (such as transport and communication).
d. work environment

6.4 Work Environment

Company provides its employees the benefits, job and schedule flexibility, interesting work, and involvement of employees in an empowered environment of continual improvement. Company ensures total participation by involving employees and improvement activities. The Head of Department are responsible for identifying, implementing and maintaining effective employee benefit and workforce involvement programs.

The CEO has overall responsibility for identifying, implementing and maintaining safety and environmental management systems, processes and controls needed to ensure product confirmation and meets customer, statutory or regulatory requirements; monitor and improve workplace safety, health, and environment through adherence to good practices, and training.

7. Product Realization

7.1 Planning of product realization

Planning of product (services) realization is that sequence of processes and sub-processes required to achieve the required end product. Planning of the realization processes is consistent with the other requirements of company's quality management system. Documentation has been put in place to support and manage the processes including:

- Quality objectives and requirements for the product
- The need to establish processes and documents and the provision of resources specific to the Product.
- Required verification, monitoring, measurement, inspection and test activities specific to the product and the criteria for product acceptance;
- Records are to provide evidence that the realization processes and resulting product meet specified requirements

***Refer:* - ACU-PRO-SAL-04 Sales Process for all company**
Refer: - ACU-PRO-PROD-01 Planning & Production Process

7.2 Customer-Related Processes

7.2.1 Determination of Requirements Related To the Product (Service)

The organization shall determine:

- Requirements specified by the customer, including the requirements for delivery and post-delivery activities.
- Requirements not stated by the customer but necessary for specified or intended use, where known,
- Statutory and regulatory requirements applicable to the product, and
- Any additional requirements considered necessary by the organization.

Sales personnel (Trader) generate quotes/bids and negotiate final contracts/orders; and receive customer orders for standard items or for items included previously bid or negotiated. Requirements for most major customers are identified in contracts documented and reviewed annually. In other cases, a customer order constitutes a contract, and company ensures that the customer's requirements are clearly identified and confirmed prior to acceptance.
Product requirements specified by the customer, including the requirements for availability, delivery and support including any after-sales product service and/or post-delivery servicing provided as part of the customer contract or purchase order.

Product requirements is specified by the customer but necessary for intended or specified use and obligations related to product, including regulatory and legal requirements.
Post-delivery activities include, for example, action, contractual obligations such as maintenance services, and supplementary services such as recycling or final disposal.

***Refer:* - ACU-PRO-SAL-04 Sales Process for all Company**

7.2.2 Review of requirements related to the product

Trader (Sales personnel) review customer requirements identified during the determination process to ensure that they are clearly stated, understood, and recorded. Company's process for reviewing all applicable requirements ensures:

- all applicable product requirements are defined, understood and confirmed with the customer prior to acceptance.
- manufacturing feasibility of proposed (new or changed) products is investigated, confirmed and documented prior to making a commitment to supply.
- contract or order requirements differing from those previously expressed are resolved

- records of the review and actions resulting from the review are maintained

The Trader (Sales Personnel) obtains necessary customer authorizations to waive formal reviews where it is deemed impractical for each order.
The QA/QC In charge investigates confirms and documents of proposed products or services in accordance with customer-specific requirements.

Where product requirements are changed, company ensures relevant documents are amended and relevant personnel are made aware of the changed requirements.
Refer: -* ACU-PRO-SAL-04 *Sales Process
Refer: - ACU-PRO-PROD-01 Planning & Production Process

7.2.3 Customer communication

ACU SA determines and implements effective arrangements for communicating with customers in relation to:

a. Service/Product
b. Inquiries, contracts or order handling, including amendments by Trader.
c. Customer feedback, including customer complaints & negative feedback.

Refer: -* ACU-PRO-SAL-04 *Sales Process

7.3 Design and development. (Exclusion)

Clause No. 7.3: The requirements of clause 7.3 in whole do not apply to ACU SA as the specification of products requirements are received from the clients and are followed as per the customer requirements. & other are trading companies.

7.4 Purchasing

In purchasing materials, equipment and services, the company attaches critical importance to evaluation and selection of suppliers/subcontractors based on their ability to meet subcontract requirements, communication of requirements to suppliers/subcontractors, receiving inspection and verification of purchased products. The type and extent of control exercised over suppliers based on the type of product and the impact on the final product has been defined in the purchasing process.

***Refer: - ACU-PRO-PUR-02* Purchase Process**

7.4.1 Purchasing process

ACU SA has established purchasing processes to ensure purchased product or services conforms to the requirements.

a. Evaluates and selects its suppliers based on their ability to supply product or services in accordance with its requirements;
b. Defines the type and extent of control to be exercised depending upon the type of product or services, the impact of purchased product or services on the quality of final service/product,and previously demonstrated capability and performance of vendors. The results of evaluationsand necessary actions are maintained.

***Refer: - ACU-PRO-PUR-02* Purchase Process**

7.4.2 Purchasing information

Purchase Orders and other documents contain information describing the product to be purchased, including where appropriate:

a. Requirements for approval of product, procedures, processes, and equipment.
b. Requirements for qualification of personnel, and
c. Quality management system requirements

Purchasing ensures the adequacy of specified requirements contained in the purchasing documents prior to their release.

Refer: - ACU-PRO-PUR-02 Purchase Process

7.4.3 Verification of purchased product

ACU SA identifies and implements plans and the activities necessary for verification of purchased product. Where **ACU SA** or its customer proposes to perform verification activities at the supplier's premises, Company specifies the intended verification arrangements and method of product release in the purchasing information.

Refer: - ACU-PRO-PUR-02 Purchase Process

Refer: - ACU-PRO-PROD-01 Planning & Production Process

7.5 Services provisions

7.5.1 Control of Service Provisions

The company provides services under controlled conditions. The conditions are controlled through implementation of documented procedure and work instructions where necessary. These controls include:

- The availability of information that specifies the characteristics of the product or services
- Availability of work instructions, as necessary
- The use of suitable equipment,
- The implementation of product release, delivery and post-delivery activities.

Company utilizes a process-focused approach to plan and control operations and support services related to services provision. Initial focus is to assure the quality of process inputs - that is, employees, material, facilities and equipment, and methods. Employees must be best equipped to perform the process properly through appropriate education, training, and certification. Material must meet specified requirements and be properly identified, stored, and issued. Equipment and facilities must be adequate, accurate, available and properly utilized. Methods must be appropriate and proven capable of accomplishing the desired results. The appropriateness of all these fundamental process inputs must be assured, and processes must be measured, monitored and controlled to assure effectiveness and/or to identify opportunities for improvement.

a. Ensures that all appropriate informationincluding final product/service specifications, raw material characteristics and the requiredproduct parameters, is provided to personnel throughout the product/serviceprovision process.

b. Monitoring and Measurement equipment's. The QA /QC In-charge ensures that monitoring and measurement equipment's capable of meeting its measurement requirements are available for use during production and service provision;

c. Monitoring Activities. ensures that production personnel monitor the quality of their own work and understand the procedures for reporting relatedproblems and/or suspected nonconforming conditions; The QA /QC is responsible for planning and implementing in-process inspections needed to ensure process control andproduct quality;

d. Release, Delivery, and Post-Delivery Processes. Release of product is dependent on its compliance with all technical specifications and its ability to meet additional customer requirements including packaging, shipping, and delivery, as identified in the contract or order. The Dispatch Supervisor through Service **Centre In-Charge** and QA/QC In-Charge ensures that records of product approval are maintained and clearly indicate the authorizing employee;

QA/QC periodically reviews operational data as well as progress towards achievement of product/service performance objectives and provides related recommendationsfor review by top Management;

7.5.2. Validation of processes for services provision

7.5.2 Validation of Processes for service provisions are done as per requirements.

7.5.3 Identification and traceability

The company identifies product by suitable means throughout all phases of product realization, identifying the product status with respect to monitoring and measurement requirements. Where traceability is a requirement, the company controls and records the unique identification of the product and maintains record.

ACU SA has investigated the need for Product Identification and Traceability and has found the use of such techniques essential to its business processes.

The system adopted ensures identification of the product by suitable means from receipt and during all stages of processing and delivery related to inspection and test. The inspection and test status of products is recorded to ensure that only products that have passed inspection and test are further processed, stored or released to the customer.

The inspection and test status of purchased materials shall be maintained by using segregated storage areas where practical, through records or by using accompanying documentation

traceable to the product.

To ensure that products or services can be traced and quality system processes are maintained to:

a. Identify documents in relation to the service provided throughout product realization.
b. Identify the personnel performing work at each stage in the preparation and supply of the product.

When the client specifies traceability, **ACU SA** provides details containing identification of product and maintain records the format required by the client and record as such unique identification.

7.5.4 Customer property

ACU SA shall exercise care with client property while it is under control of the organizationor being used by the organization. Each customer property shall be identified, verified, protected and safeguarded. If lost, damaged or found to be unsuitable for use, shall be recorded and reported to the client/ customer.

The process ensures that the customer supplied property is verified for conformity and / or suitability. If any such products or facilities are found unsuitable for use, it will be recorded and customer shall be notified accordingly. Likewise, should such product or facility be lost or damaged during handling, storage or processing by **ACU SA**, such event will be recorded, maintained and customer will be notified.

7.5.5 Preservation of product

The company preserves product during the internal processing and delivery to the intended destination in order to maintain conformity to requirements. This preservation includes identification, handling, packaging, storage and protection. As applicable preservation shall include identification, handling, packaging storage and protection shall also apply to the constituent parts of the product. Shipping Instruction are given to shipper as well as Manufacturing / Suppliers. Suppliers / Shipper ensure the product are preserved as per material requirements as Third party inspection / Certificate is carried out as per Customer requirement.

Designated storage areas are provided for incoming materials. All subsequent movement of materials is controlled according to established processes and defined authority levels.

The issue and receipt details of stocked products shall be recorded to ensure that product usage can be accounted for and to ensure that adequate stock levels are maintained. All storage areas shall be in order to maintain conformity to requirements.

All products (where applicable) shall be preserved in a way that prevents damage during storage or transit to the customer or user.

Forklift are used for moving products and shall be suitable for that purpose in order to protect products and minimize the risk of accidental damage during transit, as required.

7.6 Control of monitoring and measuring Equipment.

Control of Monitoring and Measuring Equipment is not applicable.

8. Measurement, Analysis and Improvement

8.1 General

ACU SA defines plans and implements the monitoring, measurement, analysis, and improvement processes needed

- To assure conformity to product requirements
- To ensure conformity to the quality management system.
- To continually improve the effectiveness of the quality management systems

This includes the determination of the need for, and use of, applicable methodologies including statistical techniques.

8.2 Monitoring and measurement

8.2.1 Customer Satisfaction

Trader shall be responsible for monitoring, measuring and analysis of the customer feedback with responsibility for representing the voice of the customer within the organization.
The list of information on customer satisfaction may include:

- Feedback on aspects of products and services supplied by the company, both in terms of properties and delivery.
- Market needs
- Service delivery data
- Information related to competitors
- Repeat orders received from customers over a period of one calendar year.
- Orders lost due to customer dissatisfaction or other reasons

The information collected is recorded by the Trader and used for analysis of data to ensure customer satisfaction and periodically improvement. The analysis shall be done as minimum once in yearly or earlier and are submitted to the management for review.
The results of such reviews provide inputs for the management decision making and ensuring continual improvement and customer satisfaction. Any dissatisfaction information shall be recorded in customer complaint register and processed as defined in customer complaint, corrective and preventive action procedure.

Refer to Customer Complaint, Corrective and Preventive Action Procedure
Minutes of the Management Review

Monitoring customer perception can include obtaining input from clients such as customer satisfaction surveys, customer data on delivered product quality, user opinion surveys, lost business analysis, compliments, warranty claims and dealer reports.

8.2.2 Internal audit

Procedure for Internal audit has been established to ensure that the quality activities and related results throughout the company are regularly audited to check their compliance to planned arrangements and to determine the effectiveness of the quality management system. Audits are scheduled by the Management Representative / ISO Coordinator on the basis of the status and importance of the activity to be performed as well as based on the result of the previous audit. The procedure requires however that each activity be audited at least twice a year. The Management Representative/ ISO Coordinator establishes the annual internal quality audit plan. The procedure ensures that in all cases the auditors will be independent from the persons responsible for the area being audited or externally appointed.

All non-conformities discovered during the audit are recorded separately and the audit report is established. The results of the audits are communicated to the respective department heads, who are responsible for taking the timely agreed corrective actions. The procedure requires that the implementation and effectiveness of corrective action is verified and recorded by the follow up audit, which is initiated by the Management Representative / ISO Coordinator.

The Management Representative/ ISO Coordinator submits the results of the internal quality audit to the Management Review. This information is evaluated to assess the effectiveness of the Quality Management System in satisfying the customer, the requirements of the ISO 9001:2015, Quality Policy, Quality Objectives and to determine if any improvements in the system are required.

Refer:-ACU-QSP-03 Internal Audit

8.2.3 Monitoring and measurement of processes

ACU SA applies suitable methods for monitoring and, where applicable, measurement of the quality management system processes. These methods will demonstrate the ability of the processes to achieve planned results. When planned results are not achieved, correction and corrective action will be taken, as appropriate, to ensure conformity of the product/ services. When determining suitable methods, it is advisable that the organization consider the type and extent of monitoring or measurement appropriate to each of its processes in relation to their conformity to product/services requirements and on the effectiveness of the quality management system.

8.2.4 Monitoring and measurement of product/services

ACU SA measures and monitors the characteristics of the services/product to verify that requirements for the services/product are met. This is carried out as planned at appropriate stages of the service/product realization process. Evidence of conformity with the acceptance criteria is documented. Records will indicate the authority responsible for release of service/product.

Product release/ and service delivery will not proceed until all the specified activities have been satisfactorily completed, unless otherwise approved by the customer.

8.3 Control of nonconforming product

ACU SA has established a procedure for control of non-conforming products. Concerned personnel are responsible for identification, recording, evaluation, segregation (when practical) disposition and immediate reporting of any instances of non-conforming material or product. The authority and responsibility for review and disposition of non-conforming material or

product is defined in the procedure.

Non-conforming product's disposition can be:

- Reworked/ Re-done to meet specified requirements.
- Repaired
- Rejected or Scrapped
- Accepted with or without concession which shall be reported to the customer or customer's representative.
- Re-graded / Modified for alternative applications.
- Returned to the supplier

The procedure requires that, a part of immediate disposition, the reasons for non-conformities in incoming material or product are analyzed to determine corrective and preventive actions required to avoid recurrence. In all cases, information concerning a non-conforming incoming materials or non-conforming services is feedback to appropriate personnel.

Products that have been produced using/ reworked non-conforming material are re-inspected in accordance with the defined inspection & test process. The record related to non- conformance, disposition, concession etc. shall be maintained.

Refer: - ACU-QSP-04 Control of NC Product

ACU-QSP-05 Control of Corrective Action

ACU-QSP-06 Control of Preventive Action

8.4 Analysis of data

ACU SA Collects and analyses data to demonstrate the suitability and effectiveness of the organization's quality management system and to evaluate continuous improvement.

The focus of the analysis is on customer satisfaction achievement of objectives, product conformance requirements, preventive action, beneficial supplier relationship and continual improvement.

The feedback of such analysis is presented during management reviews for review and further setting the phase for continual improvement.

Refer: - ACU-QSP-07 Management Review Meetings (MRM)

8.5 Improvement

8.5.1 Continual improvement

ACU SA ensures continuous improvement through the use of the following but not limited to:

- Quality management system Policy
- Quality Objectives
- Internal & External audit results
- Analysis of data
- Corrective and preventive action
- Management reviews
- Customer satisfaction measurement

8.5.2 Corrective action

The ISO Management Representative has overall responsibility for managing its corrective action process summarized below:

Evidence of nonconforming product, customer dissatisfaction, or ineffective processes is used to

drive its corrective action system because a problem exists requiring immediate correction and possible additional action aimed at eliminating or reducing the likelihood of its recurrence. Management with responsibility and authority for corrective action are notified promptly of product or process non-conformities. Investigating and eliminating the root cause of these failures is a critical part of its continual improvement process.

Follow-ups are conducted (through the internal audit process; to ensure that effective corrective action is taken appropriate to the impact of the problem encountered. In addition, the Management Representative / ISO Coordinator summarizes and analyzes corrective action data to identify trends needed to assess overall effectiveness of the corrective action system and to develop related recommendations for improvement. The corrective action system is considered effective if specific problems are corrected and data indicates that the same or similar problems have not recurred. Results of this analysis and related recommendations are presented to Top Management for review and action during management reviews;

Refer: - ACU-QSP-05 Corrective Action

8.5.3 Preventive action

The ISO Management Representative / ISO Coordinator has overall responsibility for managing its preventive action process summarized below:

Data from internal audits, customer feedback, employee suggestions, and other appropriate data is collected and analyzed to identify the actions needed to eliminate the causes of potential problems and thereby prevent their occurrence. Investigating and eliminating the root cause of potential failures is a critical part of its continual improvement process. Company reviewand initiate preventive actions through its preventive action process.

Company apply controls and follow-up to ensure that effectiveness preventive action is taken appropriate to the risk and impact of potential problems and losses. In addition, the ISO Management Representative summarizes and analyzes preventive action data to identify trends needed to assess overall effectiveness of the preventive action system and to develop related recommendations for improvement. The preventive action system is considered effective if potential losses are avoided. Results of this analysis and related recommendations are presented to Top Management for review and action during management reviews.

Refer: - ACU-QSP-06 Preventive Action