

15-

Whistle Blower Policy

Introduction:

A Whistle-Blower is an employee who, in good faith, reports wrongdoing in organization to the appropriate authority.

1- Scope:

EcoPack requires from its all employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the EcoPack, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

This policy is intended to encourage all employees to come forward and report through appropriate channels (in certain cases on a confidential basis) without fear of revenge or unfair treatment.

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that EcoPack can address and correct inappropriate conduct and actions. It is the responsibility of all employees to report concerns about violations of EcoPack's code of ethics or suspected violations of law or regulations that govern EcoPack's operations. It is contrary to the values of EcoPack for anyone to retaliate against any employee who in good faith report an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or deliberate attempt of any material/production/sale & property loss or suspected violation of any regulation governing the operations of EcoPack. An employee who reacts against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

2- Key Points of the Policy:

- i- The Whistleblower should promptly report the suspected or actual event to his supervisor.
- ii- If the Whistleblower is uncomfortable or otherwise unwilling to report to his supervisor, then the Whistleblower could report the event to the next highest or another level of management or HR department.
- iii- The Whistleblower can report the event with his identity or may drop the letter in the suggestion boxes placed at different location of the plant to keep his identity secret.
- iv- The Whistle blower shall receive no retaliation for a report that was provided in good faith, that was not done primarily with wickedness to damage another or the organization.
- v- A Whistle-blower, who makes a report that is not done in good faith, is subject to disciplinary action including termination of the employee or other legal means to protect the reputation of the organization and members of its staff.

- vi-** Anyone who retaliates against the Whistleblower (who reported an event in good faith) will be subjected to disciplinary action including termination of the employee or other means of legal action.
- vii-** Supervisors who receive the reports must promptly act to investigate and resolve the issue in collaboration with HR department.
- viii-** If the investigation of a report, that was done in good faith and investigated by internal personnel, is not to the Whistleblower's satisfaction, then he has the right to report the event to the higher management.
- ix-** The identity of the Whistleblower, if known, shall remain confidential to those persons directly involved in applying this policy.

EcoPack Limited

Risk Management & Mitigation Policy



1. PURPOSE AND SCOPE

This policy establishes the process for the management of risks faced by EcoPack Limited ("EPL"). The aim of risk management is to maximize opportunities in all activities and to minimize adversity.

The Policy delegates responsibility and accountability for risk management to operational and functional line managers throughout the organization.

2. RESPONSIBILITIES

Each Head of the Department (HOD) of an operational or functional unit must:

- **Identify:** Identify their most significant risks;
- **Assign:** Assign individual responsibility for managing the critical elements of each of those risks;
- **Manage:** Ensure that robust processes are in place and operating effectively to mitigate significant risks; and
- **Monitor:** Actively monitor the processes with appropriate feedback and upward reporting.

3. TYPES OF RISKS

Risks may be categorized as follows:

- Internal risks
- External risks

4. TESTING OF RISKS

The departmental head shall identify the internal & external risks associated with its area of operations, he shall assess those risks by performing the following actions:

- Compliance with the existing internal control systems.
- Risk analysis of resources, controls, threats, and vulnerabilities.
- Management decisions to implement security countermeasures.
- Implementation of countermeasures.
- Periodic review of the risk management program.
- Weaknesses in the system design, system security procedures, implementation, and internal controls that could be exploited by authorized operators or intruders.
- Known and projected threats that are applicable to the system under review.
- To assess that how could the external factors be impact on the area of their operations.
- Data privacy rules shall be abide by and there should be appropriate data retention procedures.
- Risk once identified, it shall be documented in order to mitigate it properly.

5. RISK MITIGATION PLANS TO ADDRESS THE RISK (GENERAL & SPECIFIC AREA RISKS)

- A formal process shall be in place for assessing the adequacy of the risk mitigation plans for significant risks.

- There shall be written policies and procedures that detail the internal controls that address the significant risks.
- The risk mitigation plan process and procedures shall be adequately communicated to responsible parties; training shall be delivered where necessary.
- Risk mitigation plans shall be in place for each significant risk identified through the risk identification process.
- Mitigation plans should be documented and prepared by risk, and detail each control relied-upon to mitigate the risk.
- A formal monitoring process should exist to measure the continued effectiveness of the risk mitigation plan.

6. RISK IDENTIFICATION UPDATES.

- Mitigation plans should be reviewed periodically i.e., quarterly by a senior management team to identify gaps, reevaluate existing risks and their significance.
- An individual should be assigned responsibility for overseeing the overall risk mapping process and should be accountable for ensuring the process is ongoing and operating effectively.

7. MANAGEMENT LEADERSHIP

Control environment should not be compromised due to management inaction or inappropriate management actions / behavior.

- Management should focus on risk management, internal controls, and continuous improvement.
- There should be documented management team meetings with clear objectives, actions and evidence of follow through;
- Management actions should be tracked and individuals should be held accountable for commitments.
- Management should accept full responsibility for developing a framework for the overall approach to internal control.
- Management should promote transparency within organization.
- There should be integrated management team so that senior management directives should be cascaded through the organization.

8. MONITORING

There shall be adequate continued monitoring for effective operation of internal controls and risks management:

- Key processes should be documented and key controls identified.
- There should be proper processes for monitoring the effective and continuous operation of internal controls over key risks.
- Evidence of control should be tested by management either perpetually or periodically through enquiry, observation or examination, and such tests are recorded.
- There should be proper information regarding internal control errors, inconsistencies and exceptions which should be systematically kept and reported to management.
- There should be proper timeliness of reporting which allows for rapid response to identified internal control shortcomings or exceptions.

CHIEF FINANCIAL OFFICER

CHIEF OPERATING OFFICER

CHIEF EXECUTIVE OFFICER

(STATEMENT OF ETHICS & BUSINESS PRACTICES)

(کوڈ آف کنڈکٹ)

- (I) ہائرنگ کا طریقہ:
- 1- ایکویٹک میں نوکری کے لئے مندرجہ ذیل کاغذات کا جمع کروانا ضروری ہے۔
 - i. شناختی کارڈ کی کاپی ii. 4 عدد پاسپورٹ سائز تصاویر iii. ڈومیسائل کی کاپی (Optional) iv. تعلیمی اسناد (درج کاغذات کے جمع ہونے کی صورت میں سروس نمبر الاٹ ہو گا۔) (Optional)
 - 2- پرسنل ڈیپارٹمنٹ کی ذمہ داری ہے کہ وہ کاغذات مکمل ہونے کی صورت میں ایک دن کے اندر ہی سروس نمبر الاٹ کرے۔
 - 3- فیکٹری میں داخل ہوتے ہی سیکورٹی آفس میں نصب حاضری مشین پر اپنی حاضری لگائیں۔
 - 4- یہاں پر ملازمت قانون کے مطابق دی جاتی ہے۔
 - 5- اگر کوئی ملازمت چھوڑنا چاہے تو ایک ماہ کا نوٹس دے کر وہ ملازمت چھوڑ سکتا ہے۔
 - 6- ہائرنگ کے وقت اس بات کو یقینی بنایا جاتا ہے کہ لیبر، کنٹریکٹر کی مہیا کردہ ورکرز "فوڈ سیفٹی" کی درکار ضروریات سے واقف اور تربیت یافتہ ہے۔ اس سلسلے میں کوالٹی ایشرورنس ڈیپارٹمنٹ بھرتی کے وقت لیبر کی واقفیت کو چیک کرتے ہیں۔ اور ضروری رہنمائی مہیا کرتے ہیں۔
- (ب) حاضری کا طریقہ:
- 1- ایکویٹک میں ہر مہینے کی آخری تاریخ تک روز کر دی جاتی ہے۔
 - 2- ورکرز کو ہر مہینے کی تنخواہ سات تاریخ تک مل جاتی ہے۔
 - 3- تمام ورکرز کو ہفتہ وار آف دی جاتی ہے۔
 - 4- اوور ٹائم قانون کے مطابق ادا کیا جاتا ہے۔
 - 5- تمام ملازمین کو اپنی شفٹ ڈیوٹی مکمل کرنے کے بعد گھر جانے کی اجازت ہے۔
- (پ) یونیفارم اور سیکورٹی:
- 1- تمام ورکرز کو یونیفارم ایڈمن ڈیپارٹمنٹ سے جاری کیا جاتا ہے، جس کے پیسے تنخواہ سے کاٹے جاتے ہیں۔ سیکورٹی کے پیش نظر یونیفارم گھر سے پہن کر آنا اور جانا ہے۔
 - 2- یونیفارم کے بغیر فیکٹری میں داخل ہونے کی اجازت نہیں ہے۔ اور کوشش کریں کہ یونیفارم صاف ستھرا اور استری کیا ہوا پہنیں۔
 - 3- دوران ڈیوٹی اگر فیکٹری سے باہر جانا مقصود ہو تو اپنے انچارج سے گیٹ پاس دستخط کروا کر سیکورٹی میں جمع کروانا ضروری ہے۔
 - 4- تمام ملازمین اپنے شناختی کارڈ دوران ڈیوٹی ساتھ رکھیں۔
 - 5- ممنوع اشیاء کو فیکٹری کے اندر آنے سے پہلے سیکورٹی میں جمع کروائیں، جو واپسی پر آپ وہاں سے واپس حاصل کر سکتے ہیں۔ ممنوع اشیاء (سگریٹ، ماچس، نسوار، لاکر وغیرہ)
- (ت) نظم و ضبط:
- 1- کمپنی میں کسی بھی قسم کا امتیازی سلوک جنس، علاقے، کمیونٹی کے حوالے سے نہیں برتا جاتا، لہذا اگر کوئی شکایت ہو تو وہ کپلیمنٹ باکس کے ذریعے اسے مینجمنٹ کے نوٹس میں لائیں۔
 - 2- فیکٹری کے اندر مخصوص جگہ کے علاوہ کہیں بھی سگریٹ پینے کی اجازت نہیں ہے۔ مخصوص جگہ مین گیٹ کے دائیں جانب ہے۔
 - 3- اسی طرح کینٹین کے علاوہ فیکٹری میں کہیں بھی کھانا کھانے کی اجازت نہیں ہے۔
 - 4- تمام ملازمین اپنے ایریا میں غیر ضروری لائٹ اور اے سی کے استعمال سے گریز کریں۔

- 5- اگر کوئی ایمپلائی کسی بھی قسم کے فراڈ، چوری، رشوت لینے اور اپنے سینئرز کے ساتھ بد تمیزی یا لڑائی جھگڑے میں ملوث پایا گیا تو فیکٹری اس کو نوکری سے نکالنے کی مجاز ہے۔
- 6- کمپنی کا کسی بھی قسم کا نقصان کرنے کی صورت میں کیس کا جائزہ لینے کے بعد نقصان کرنے والے کی تنخواہ سے نقصان کا اذالہ کیا جاسکتا ہے۔
- 7- تمام ملازمین اپنی ڈیوٹی والی جگہ پر موجود رہیں، کسی بھی ایسی جگہ جہاں آپ کا کوئی دفتری کام یا کوئی تعلق نہ ہو وہاں جانے سے پرہیز کریں۔
- 8- فیکٹری میں آتے جاتے وقت سیکورٹی ڈیپارٹمنٹ اس بات کا استحقاق رکھتا ہے کہ وہ ہر فرد کی جامع تلاشی لے۔
- 9- فیکٹری میں نماز پڑھنے کے لیے مخصوص جگہ موجود ہے۔
- 10- فیکٹری میں رات کو سونے پر پابندی ہے اگر آپ بیمار ہوں اور آپ کو آرام کرنا پڑے تو اپنے شفٹ انچارج سے کاغذ پر اجازت نامہ لکھو اگر سیکورٹی میں جمع کروائیں اور پھر آرام کریں یہ اجازت نامہ Director Commercial & Technical کو فارورڈ کر دیا جاتا ہے۔
- 11- فیکٹری میں ڈیوٹی پر آنے کے لیے گیٹ نمبر 1 اور جانے کی لیے گیٹ نمبر 2 استعمال کریں۔
- 12- ڈیوٹی اوقات میں فیکٹری سے باہر جانے کی صورت میں مناسب وجہ کا ہونا ضروری ہے، غیر مناسب وجوہات کی بنا پر باہر جانے کی اجازت نہیں ہوگی۔
- 13- فیکٹری میں مختلف جگہوں پر ڈسٹ بن رکھے گئے ہیں، برائے مہربانی ان کا استعمال کریں اور جگہ جگہ کوڑا کرکٹ نہ پھیلائیں فیکٹری کو صاف ستھرا رکھنا ہم سب کی ذمہ داری ہے۔
- 14- فیکٹری میں منہ ہاتھ دھونے کے لیے مخصوص جگہیں یعنی واش روم، کینٹین وغیرہ استعمال کریں، پودوں کے پانی کے لیے لگائے گئے نلکوں کا استعمال ہرگز نہ کریں۔
- 15- کسی بھی ایسی حرکت کی فوراً نشانہ ہی کریں جو کہ فیکٹری کے لیے نقصان دہ ثابت ہو سکتی ہے۔
- 16- اوپر دیئے گئے تمام قواعد و ضوابط کی پابندی کرنا ہر ورکر پر لازم ہے۔ کسی بھی کو تاہی یا قواعد و ضوابط کی پابندی نہ کرنے پر فیکٹری انتظامیہ ایکشن لینے کی مجاز ہے۔
- 17- کمپنی میں کسی قسم کی غیر اخلاقی گفتگو کا استعمال کرنا یا جسمانی یا زبانی طور پر کسی سے سختی برتنا اور ذہنی طور پر کسی کو دباؤ میں لانا منع ہے، اور ایسے شخص کے خلاف آپ اپنے ڈیپارٹمنٹ انچارج یا پراسیکوٹر ڈیپارٹمنٹ سے شکایت کر سکتے ہیں۔
- 18- کمپنی میں مختلف جگہ پر شکایت درج کروانے کے لیے کمپلیٹ باکس لگے ہیں جس میں آپ اپنا نام ظاہر کئے بغیر کوئی بھی شکایت لکھ کر ڈال سکتے ہیں۔

دستخط پراسیکوٹر ڈیپارٹمنٹ:

دستخط ڈیپارٹمنٹ انچارج:

دستخط ایمپلائی:

STANDARD OPERATING PROCEDURE **QUALITY ASSURANCE DEPARTMENT**

Procedure Description: **Environmental Management Plan**

1.0 **Purpose**

Packaging plays a primary role in keeping the food supply among the safest in the world. Simply stated, good packaging provide the benefits to food processors after the process is complete, enabling foods to remain good for human consumption till the mentioned shelf life. However, packaging technology must balance food protection with other issues, including energy and material costs, heightened social and environmental consciousness, and strict regulations on pollutants and disposal of solid waste.

2.0 **Scope**

This procedure is applicable to the entire Company against any existing environmental issue.

3.0 **EPL Environmental Policy**

EPL demonstrate a strong sense of responsibility and openness on Environment, Health and Safety for our employees, customers and community where we operate.

4.0 **EPL Environmental Objectives**

Production process performed with minimum impacts to the environment and within the national and local statutory framework. Environmental considerations are part of all work planning and impacts, controlled to a necessary minimum. It is ensured that appropriate mitigation plans are established and implemented.

5.0 **Food Packaging -- Roles, Materials, and Environmental Issues**

This procedure describes the role of food packaging in the food supply chain, the types of materials used in food packaging, and the impact of food packaging on the environment. In addition, this document provides an overview of solid waste management guidelines and other waste management options.

5.1 **Roles of Food Packaging**

The principal roles of food packaging are to protect food product from outside influences and damage. The goal of food packaging is to contain food in a cost-effective way that satisfies industry requirements and consumer desires, maintains food safety, and minimizes environmental impact.

5.2 Protection/preservation

Food packaging can retard product deterioration, retain the beneficial effects of processing, maintain shelf-life, and maintain quality and safety of food. In doing so, packaging provides protection from 3 major classes of external influences: chemical, biological, and physical.

Chemical protection minimizes compositional changes triggered by environmental influences such as exposure to gases (typically oxygen), moisture (gain or loss), or light (visible, infrared, or ultraviolet). Many different packaging materials can provide a chemical barrier. PET packaging offers a large range of barrier properties but is generally more permeable than glass or metal. (Ref: document# FSSC manual EPL/QA/MN/02)

Biological protection provides a barrier to microorganisms (pathogens and spoiling agents), insects, rodents, and other animals, thereby preventing disease and spoilage. In addition, biological barriers maintain conditions to control aging. Such barriers function via a multiplicity of mechanisms, including preventing access to the product, preventing odor transmission, and maintaining the internal environment of the package. (Ref: document# EPL/QA/SOP/22 integrated pest management (IPM) plan, FSSC manual EPL/QA/MN/02)

Physical protection shields food from mechanical damage and includes cushioning against the shock and vibration encountered during distribution. Appropriate physical packaging also protects consumers from various hazards. For example, carbonated bottles have reduced the danger from broken glass containers. (Ref: document# FSSC manual EPL/QA/MN/02)

5.3 Containment and food waste reduction

Any assessment of food packaging's impact on the environment, must consider the positive benefits of reduced food waste throughout the supply chain. Inadequate preservation/protection, storage, and transportation have been cited as causes of food waste. Packaging reduces total waste by maintaining the shelf-life of foods, thereby prolonging their usability. Packaging contributes to the reduction of total solid waste.

5.4 Materials Used in Food Packaging

Package design and construction play a significant role in determining the shelf life of a food product (Ref: Pepsi & Coke standards). The right selection of packaging materials and technologies maintains product quality and freshness during distribution and storage. Materials that have traditionally been used in food packaging include glass, metals, paper and paperboards, and plastics. Moreover, a wider variety of plastics have been introduced in both rigid and flexible forms.

Today's food packages often combine several materials to exploit each material's functional or aesthetic properties.

5.5 Polyesters

Polyethylene terephthalate (PET), polycarbonate, and polyethylene naphthalate (PEN) are polyesters, which are condensation polymers formed from ester monomers that result from the reaction between carboxylic acid and alcohol. The most commonly used polyester in food packaging is PET.

5.6 Polyethylene terephthalate (PET)

Formed when terephthalic acid reacts with ethylene glycol, PET provides a good barrier to gases (oxygen and carbon dioxide) and moisture. It also has good resistance to heat, mineral oils, solvents, and acids. Consequently, PET is becoming the packaging material of choice for many food products, particularly beverages and mineral waters. The use of PET to make plastic bottles for carbonated drinks is increasing steadily. The main reasons for its popularity are its glass-like transparency, adequate gas barrier for retention of carbonation, light weight, and shatter resistance. The major packaging application of PET is carbonated soft drinks & Mineral water bottles. PET exists both as an amorphous (transparent) and a semi crystalline (opaque and white) thermoplastic material. Amorphous PET has better ductility but less stiffness and hardness than semi crystalline PET, which has good strength, ductility, stiffness, and hardness.

5.7 Product characteristics

A thorough knowledge of product characteristics, including deterioration mechanisms, distribution needs, and potential interactions with the package, is essential for package design and development. These characteristics concern the physical, chemical, biochemical, and microbiological nature of the product. Materials that provide optimum protection of product quality and safety are most preferred. Similarly, distribution systems and conditions help determine the type of packaging material used.

5.8 Environmental characteristics

As a comprehensive analysis of the material from production to disposal, life cycle analysis is important in determining the environmental impact of a package. The analysis incorporates a quantitative evaluation of environmental costs, considering issues such as material use, energy consumption, and waste generation.

5.9 Conclusion

The primary purpose of food packaging must continue to be maintaining the safety, wholesomeness, and quality of food. The impact of packaging waste on the environment can be minimized by prudently selecting materials, following EPA guidelines, and reviewing expectations of packaging in terms of environmental impact.

6.0 Environmental Management Planning

6.1 Identification of Legal and Other Requirements

EPL packaging materials meet all applicable regulatory requirements for its intended use. Packaging product produced and shipped in compliance with applicable local, state, federal and international regulations. It is EPL's policy to comply to the fullest extent not only with the letter but also with the spirit of the laws which govern and regulate the food industry.

All materials supplied to EPL of food grade components and in all respects, including conditions of manufacture, storage, and shipment, be in compliance with the FSSC 22000 requirements.

6.2 Establishment of Environmental Plans and Procedures

This document comprises the framework for environmental plans and procedures on the overall plan level for the production period. In addition to the statutory requirements and specific commitments, outlines of possible control measures and mitigation have been given here.

7.0 General Environmental Requirements and Procedures

7.1 Waste Management

All waste handling performed in a safe manner in order to minimize risks of spills to the environment and exposure of hazardous substances to personnel.

Product Wastes that may be reused are crushed (to maintain customer's design integrity) before sale as per laid down procedure. Hazardous waste transported and disposed according to the procedures described in the Environmental By-Law.

(Ref: documents# EPL/QA/SOP/14 Hazardous & General Waste Management and Monitoring, EPL/ST/WI/43 Physical Waste handling. EPL/QC-INJ/SOP/24Waste Chemical Disposal)

7.2 Dust Control

EPL take necessary measures to avoid undue dust during production process. This mainly be in the form of adopting GMP practices & comprehensive cleaning

programs in place, in all areas. In addition, vehicle emission inspections should be carried out in order to identify vehicles that need service and repair.

(Ref: document# GMPs WIs, EPL/SEC/SOP/06 House Keeping (Cleaning of Factory, EPL/QA/FM/21 Cleaning Monthly Schedule)

7.3 Handling of Fuels, Lube Oils and Chemicals

Fuels, lube oils and chemicals safely transported and stored. Spill prevention measures and emergency plans established and described in the work Instructions. Drums and tanks properly labeled, and material safety data sheets (MSDS) available at site. (Ref: document# EPL/ST/SOP/10 Procedure for Compatibility Storage of Chemicals)

7.4 Sewage and Wastewater

EPL established collection tank(s) for sanitary sewage at Company's Site. The collected sewage delivered to an approved facility.

7.5 Noise & lighting Control

Noise & lighting Control measures established in order to meet the statutory limits in the Environmental By-Law. The applicable limit for noise will be 80 dBA at the site border. Areas that will or may exceed the standard, Possible noise reduction measures adopted, like compressor room and production site, Company provide air plug & air muffler to the employees, working nearby. Similarly standard Light Intensity maintained as per employees required working conditions.

Company documents noise & lighting monitoring on monthly basis.
(Ref: document# EPL/E & I/FM/27 Sound Test Log Sheet, EPL/E & I/FM/28 Light Intensity Log Sheet)

7.6 Housekeeping and Tidiness

EPL employees keep their areas tidy and free of any debris from the onsite activities. Material and tool storages well organized in such a way that the production activities are not obstructed. EPL carry out necessary inspections to maintain their work areas tidy. Inspections are recorded, including any corrective actions initiated. (Ref: document# EPL/SEC/SOP/06 House Keeping)

7.7 Traffic Planning and Control

EPL establish the main traffic patterns and rules for traffic to, from and within the Site in accordance with company directives. Company gives necessary input to in terms of authorize & unauthorized traffic area for their scope.

The traffic plans taken into account safety aspects, smooth traffic flow, the potential impacts on the employees and the environment and minimize these impacts as far as practicable.

(Ref: document# EPL/HR/FC/11 – 16 all departments Evacuation/ Traffic Plan)

Area Traffic/ Evacuation plan displayed at site.

7.8 Emergency Preparedness

EPL emergency plans as required in Company's "FSSC 22000 Requirements" comprise potential environmental & other accidents. Company notified of environmental & other kind of risks associated with the work, so that coordinated emergency plans may be considered.

(Ref: document# EPL/QA/SOP/13 Emergency preparedness and Response)

7.9 Control and Monitoring

EPL establish and document the necessary control and monitoring systems to ensure that the environmental requirements are implemented within the premises. Non-conformances reported to Company.

EPL verify & validate annually, the Waste Water & Air Monitoring through lab tests, which is EPA approved & accredited lab.

7.10 Information, Training

EPL inform their personnel about the relevant rules and procedures and make them aware of environmental aspects related to their work. Personnel have the necessary competence and training to perform their tasks in accordance with the environmental requirements.

7.11 Communication with the Community and Other Stakeholders

Since EPL production process do not pose any kind of environmental hazard that may affect the Community Area, which is confirmed by EPA approved lab test results. So no need to inform neighbouring industries and Other Stakeholders. (E.g. excessive noise, waste disposal, air pollution, obstructions to other activities).

(Ref: document# All Lab's test reports)