




Sedex Members Ethical Trade Audit Report

Version 6.1



Audit Details			
Sedex Company Reference: (only available on Sedex System)	ZC: Non-Member	Sedex Site Reference: (only available on Sedex System)	ZS: Non-Member
Business name (Company name):	Sheng Shih Metal Co., Ltd.		
Site name:	Sheng Shih Metal Co., Ltd.		
Site address: (Please include full address)	No.76 Show-Jon St, Show-Sui Shiang, Chang-Hwa, 504 Taiwan, R.O.C	Country:	TAIWAN
Site contact and job title:	Ms. Carol Chen / Sales		
Site phone:	886-4-7693834	Site e-mail:	sens@seed.net.tw
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health & Safety (plus Environment 2-Pillar)	<input type="checkbox"/> Environment 4-pillar <input type="checkbox"/> Business Ethics
Date of Audit:	18 March, 2021		

Audit Company Name & Logo: 	Report Owner (payer): <i>(If paid for by the customer of the site please remove for Sedex upload)</i> Sheng Shih Metal Co., Ltd.
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Audit Conducted By					
Affiliate Audit Company	<input checked="" type="checkbox"/>	Purchaser	<input type="checkbox"/>	Retailer	<input type="checkbox"/>
Brand owner	<input type="checkbox"/>	NGO	<input type="checkbox"/>	Trade Union	<input type="checkbox"/>
Multi-stakeholder	<input type="checkbox"/>	Combined Audit (select all that apply)			

If you have any concerns or queries about this SMETA report or the associated SMETA audit, please contact grievance@sedex.com.

To confirm the validity of this report, please visit <https://www.sedex.com/audit-verifier/>

Audit Content:

(1) A SMETA audit was conducted which included some or all of Labour Standards, Health & Safety, Environment and Business Ethics. The SMETA Best Practice Version 6.1 was applied. The scope of workers included all types at the site e.g. direct employees, agency workers, workers employed by service providers and workers provided by other contractors. Any deviations from the SMETA Methodology are stated (with reasons for deviation) in the SMETA Declaration.

(2) The audit scope was against the following reference documents

2-Pillar SMETA Audit

- ETI Base Code
- SMETA Additions
 - Universal rights covering UNGP
 - Management systems and code implementation,
 - Responsible Recruitment
 - Entitlement to Work & Immigration,
 - Sub-Contracting and Home working,

4-Pillar SMETA

- 2-Pillar requirements plus
- Additional Pillar assessment of Environment
- Additional Pillar assessment of Business Ethics
- The Customer's Supplier Code (Appendix 1)

(3) Where appropriate non-compliances were raised against the ETI code / SMETA Additions & local law and recorded as non-compliances on both the audit report, CAPR and on Sedex.

(4) Any Non-Compliance against customer code shall not be uploaded to Sedex. However, in the CAPR these 'Variances in compliance between ETI code / SMETA Additions/ local law and customer code' shall be noted in the observations section of the CAPR.

SMETA Declaration

I declare that the audit underpinning the following report was conducted in accordance with SMETA Best Practice Guidance and SMETA Measurement Criteria.

- (1) Where appropriate non-compliances were raised against the ETI code / SMETA Additions & local law and recorded as non-compliances on both the audit report, CAPR and on Sedex.
- (2) Any Non-Compliance against customer code alone shall not be uploaded to Sedex. However, in the CAPR these 'Variances in compliance between ETI code / SMETA Additions/ local law and customer code' shall be noted in the observations section of the CAPR.

Any exceptions to this must be recorded here (e.g. different sample size): N/A

Auditor Team (s) (please list all including all interviewers): Intertek

Lead auditor: Barry Su

APSCA number: RA21700739

Lead auditor APSCA status:

Team auditor: N/A

APSCA number: N/A

Interviewers: Barry Su

APSCA number: RA21700739

Report writer: Barry Su

Report reviewer: Johnson Lin

Date of declaration: 18 March, 2021

Note: The focus of this ethical audit is on the ETI Base Code and local law. The additional elements will not be audited in such depth or scope, but the audit process will still highlight any specific issues.

This report provides a summary of the findings and other applicable information found/gathered during the social audit conducted on the above date only and does not officially confirm or certify compliance with any legal regulations or industry standards. The social audit process requires that information be gathered and considered from records review, worker interviews, management interviews and visual observation. More information is gathered during the social audit process than is provided here. The audit process is a sampling exercise only and does not guarantee that the audited site prior, during or post-audit, are in full compliance with the Code being audited against. The provisions of this Code constitute minimum and not maximum standards and this Code should not be used to prevent companies from exceeding these standards. Companies applying this Code are expected to comply with national and other applicable laws and where the provisions of law and this Code address the same subject, to apply that provision which affords the greater protection. The ownership of this report remains with the party who has paid for the audit. Release permission must be provided by the owner prior to release to any third parties.

Summary of Findings

Issue (please click on the issue title to go direct to the appropriate audit results by clause) Note to auditor, please ensure that when issuing the audit report, hyperlinks are retained.	Area of Non-Conformity (Only check box when there is a non-conformity, and only in the box/es where the non-conformity can be found)				Record the number of issues by line*:			Findings (note to auditor, summarise in as few words as possible NCs, Obs and GE)
	ETI Base Code	Local Law	Additional Elements	Customer Code	NC	Obs	GE	
0A Universal Rights covering UNGP			<input type="checkbox"/>	<input type="checkbox"/>				None observed
0B Management systems and code implementation		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				None observed
1. Freely chosen Employment	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				None observed
2. Freedom of Association	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				None observed
3. Safety and Hygienic Conditions	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	5			1. It was observed noted that the battery terminal missing cover protected on power generator in generator room. 2. It was noted that electric switch boxes were without inner guard board protection. 3. It was noted that the qualified Fire Prevention Manager did not attend continuous training after 3 years of the initial training. 4. It was noted that the facility only conducted one fire drill in 2019. 5. It was noted that the GHS label & SDS was missing on a diesel tank for power generator using was missing in power generator room.
4. Child Labour	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				None observed

5	<u>Living Wages and Benefits</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				None observed
6	<u>Working Hours</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				None observed
7	<u>Discrimination</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				None observed
8	<u>Regular Employment</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1			It was noted that 5 foreign workers (Vietnam) have paid "VND 14.065.000 (NT 20.092) to Vietnam agency that are meet legal requirement but violated ETI code of no recruitment fee.
8A	<u>Sub-Contracting and Homeworking</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				None observed
9	<u>Harsh or Inhumane Treatment</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				None observed
10A	<u>Entitlement to Work</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				None observed
10B2	<u>Environment 2-Pillar</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				None observed
10B4	<u>Environment 4-Pillar</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				None observed
10C	<u>Business Ethics</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				None observed

General observations and summary of the site:

- The products manufactured at this site are Metal cash box / Metal piggy bank.
- Overall responsibility for meeting the standards is taken by the Ms. Carol Chen / Sales.
- There are a total of 26 employees on site, (There is 5 migrant workers and 21 local workers, all are permanent).
- The youngest employee on site was 20 years old.
- Site didn't use sub-contractor, all processes were completed in the facility.
- 10 employees were randomly selected for interview, they were interviewed as 1 group of 4 employees and the balance of 6 employees was interviewed individually.
- There is no union at this factory.
- There is evidence of both male and female in management and among supervisor. The distribution was Male 100%, Female 0%.

- Payrolls for the period from March 2020 to February 2021 and attendance records for the period from March 2020 to February 2021 were provided for review. Randomly sampled 10 employees' payrolls and attendance records from February 2021 (current month), November 2020 (no-peak month) and June 2020 (no-peak month) for further checking on status of wages and working hours.
- Based on the provided attendance records, standard working hours in this facility were 8 hours per day, 40 hours per week with at least 2 days off in a week.
- Based on the provided attendance records and payrolls, overtime working was paid correctly. Employees were paid at least 133%, 166% and 200% rate of standard wage for overtime hours in normal workdays and overtime hours in rest days respectively, and no overtime hours in public holidays observed.
- Legal minimum wage was paid to all workers, 100 % of workers were paid 24,000 NTD/month – legal minimum wage was NTD 24,000 per month.
- Based on the provided attendance records, the status of overtime hours in sample was as below.
3~27 hours/month in February 2021 (current month)
14~39 hours/month in November 2020 (no-peak month)
0 hours/month in June 2020 (no-peak month)

- A total of 26 employees are currently working in the facility, which are 20 production employees and 6 non-production employees. The youngest employee is 20 years old. All of the employees work for 5 days a week in one shifts. (1)Working hour is from 08:00 to 17:00 with 60 minutes break from 12:00 to 13:00.
Wages of employees are calculated on month-rate basis, Payment day is on monthly basis received in the 6th of each month. Currently, the lowest wage paid to a production staff is NTD\$ 24,000 per month and NTD\$ 160 per hour. No peak season from December to February.

Issues Found

NC's

1. It was observed noted that the battery terminal missing cover protected on power generator in generator room.
2. It was noted that electric switch boxes were without inner guard board protection.
3. It was noted that the qualified Fire Prevention Manager did not attend continuous training after 3 years of the initial training.
4. It was noted that the facility only conducted one fire drill in 2019.
5. It was noted that the GHS label & SDS was missing on a diesel tank for power generator using was missing in power generator room.
6. It was noted that 5 foreign workers (Vietnam) have paid "VND 14.065.000 (NT 20.092) to Vietnam agency that are meet legal requirement but violated ETI code of no recruitment fee.

Observation

None observed

GE

None observed

Additional Auditor Remark:

None

**Please note the table above records the total number of Non-compliances (NC), Observations (Obs) and Good Examples (GE). This gives the reviewer an indication of problem areas but does not detail severities of each issue – Reviewers need to check audit results by clause.*

Site Details

Site Details																	
A: Company Name:	Sheng Shiuh Metal Co., Ltd																
B: Site name:	Sheng Shiuh Metal Co., Ltd																
C: GPS location: (If available)	No.76 Show-Jon St, Show-Sui Shiang, Chang-Hwa, 504 Taiwan, R.O.C	Latitude: 24.02899 Longitude: 120.50623															
D: Applicable business and other legally required licence numbers and documents, for example, business license number, liability insurance, any other required government inspections	Business License#: 22233427 Facility Registration#: S0-701326																
E: Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc	Metal cash box / Metal piggy bank																
F: Site description: (Include size, location, and age of site. Also, include structure and number of buildings)	<p>Sheng Shiuh Metal Co., Ltd. is located in No.76 Show-Jon St, Show-Sui Shiang, Chang-Hwa, 504 Taiwan, R.O.C. The total land are occupied by the facility is about 2,337 square meters. They started their operation at the existing location since 1987. The main products manufactured by the facility are Metal cash box / Metal piggy bank.</p> <table border="1"> <thead> <tr> <th>Production Building no</th> <th>Description</th> <th>Remark, if any</th> </tr> </thead> <tbody> <tr> <td>Floor 1</td> <td>Product (punch / spot welding), Assembly / Packing</td> <td>Nil</td> </tr> <tr> <td>Floor 2</td> <td>Office / Warehouse / Paint.</td> <td>Nil</td> </tr> <tr> <td>Floor 3</td> <td>Nil</td> <td>Nil</td> </tr> <tr> <td>Floor 4</td> <td>Nil</td> <td>Nil</td> </tr> </tbody> </table> <p>In view of the facilities, there are one buildings which is used as Office, Production, Warehouse, Packing, Conference room.</p> <p>For below, please add any extra rows if appropriate.</p> <p>F1: Visible structural integrity issues (large cracks) observed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>F2: Please give details: N/A</p> <p>F3: Does the site have a structural engineer evaluation? <input checked="" type="checkbox"/> Yes</p>		Production Building no	Description	Remark, if any	Floor 1	Product (punch / spot welding), Assembly / Packing	Nil	Floor 2	Office / Warehouse / Paint.	Nil	Floor 3	Nil	Nil	Floor 4	Nil	Nil
Production Building no	Description	Remark, if any															
Floor 1	Product (punch / spot welding), Assembly / Packing	Nil															
Floor 2	Office / Warehouse / Paint.	Nil															
Floor 3	Nil	Nil															
Floor 4	Nil	Nil															

	<input type="checkbox"/> No F4: Please give details: N/A
G: Site function:	<input type="checkbox"/> Agent <input type="checkbox"/> Factory Processing/Manufacturer <input checked="" type="checkbox"/> Finished Product Supplier <input type="checkbox"/> Grower <input type="checkbox"/> Homeworker <input type="checkbox"/> Labour Provider <input type="checkbox"/> Pack House <input type="checkbox"/> Primary Producer <input type="checkbox"/> Service Provider <input type="checkbox"/> Sub-Contractor
H: Month(s) of peak season: (if applicable)	No peak season was applicable.
I: Process overview: (Include products being produced, main operations, number of production lines, main equipment used)	<p>The main production processes are listed as follows: Punch--Spot Welding--Bake Paint--Assemble--Packaging.</p> <p>The main products manufactured by the facility are Metal cash box / Metal piggy bank. There are 2 production line in the facility, and the main equipment used is Punch Machine (35), Spot Welding Machine (4), Packaging Machine (1).</p> <p>A total of 26 employees are currently working in the facility, which are 20 production employees and 6 non-production employees. The youngest employee is 20 years old. All of the employees work for 5 days a week in one shifts. Working hour is from 8:00 to 17:00 with 1hour break from 12:00 to 13:00 (office & production department). Wages of employees are calculated on month-rate basis, Payment day is on monthly basis received in the 6th of each month. Currently, the lowest wage paid to a production staff is NTD\$ 24,000 per month and NTD\$ 160 per hour. No peak season was applicable.</p>
J: What form of worker representation / union is there on site?	<input type="checkbox"/> Union (name) <input type="checkbox"/> Worker Committee <input type="checkbox"/> Other (specify) <input checked="" type="checkbox"/> None
K: Is there any night production work at the site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
L: Are there any on site provided worker accommodation buildings e.g. dormitories	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No L1: If yes, approx. % of workers in on site accommodation
M: Are there any off site provided worker accommodation buildings	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Rented housing by employees.

	M1: If yes, approx. % of workers
N: Were all site-provided accommodation buildings included in this audit	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No N1: If no, please give details: The factory does not provide dormitories for foreign employees. The dormitory is provided by the intermediary company to foreign employees. This dormitory is shared by multiple factory employees.

Audit Parameters			
A: Time in and time out	A1: Day 1 Time in: 9:10 A2: Day 1 Time out: 17:00	A3: Day 2 Time in: A4: Day 2 Time out:	A5: Day 3 Time in: A6: Day 3 Time out:
B: Number of auditor days used:	1 auditor x 1 day		
C: Audit type:	<input checked="" type="checkbox"/> Full Initial <input type="checkbox"/> Periodic <input type="checkbox"/> Full Follow-up <input type="checkbox"/> Partial Follow-Up <input type="checkbox"/> Partial Other If other, please define		
D: Was the audit announced?	<input checked="" type="checkbox"/> Announced <input type="checkbox"/> Semi – announced: Window detail: weeks <input type="checkbox"/> Unannounced		
E: Was the Sedex SAQ available for review?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No E1: If No, why not? Site has not been requested to provide.		
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes , please capture detail in appropriate audit by clause		
G: Who signed and agreed CAPR (Name and job title)	Ms. Carol Chen / Sales		
H: Is further information available (If yes, please contact audit company for details)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
I: Previous audit date:	N/A		
J: Previous audit type:	N/A		
K: Were any previous audits reviewed for this audit	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A		

Audit attendance	Management	Worker Representatives	
	Senior management	Worker Committee representatives	Union representatives

A: Present at the opening meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B: Present at the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C: Present at the closing meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: If Worker Representatives were not present please explain reasons why (only complete if no worker reps present)	Not applicable (There is no worker committee in the facility)		
E: If Union Representatives were not present please explain reasons why: (only complete if no union reps present)	Not applicable (There is no union in the facility)		

Worker Analysis

The term "migrant worker" refers to a person who is engaged or has been engaged in a remunerated activity in a country of which they are not a national or permanent resident or has purposely migrated on a temporary basis to another in-country region to seek and engage in a remunerated activity.

Worker Analysis								
	Local			Migrant*				Total
	Permanent	Temporary	Agency	Permanent	Temporary	Agency	Home workers	
Worker numbers – Male	5	0	0	5	0	0	0	10
Worker numbers – female	16	0	0	0	0	0	0	16
Total	21	0	0	5	0	0	0	26
Number of Workers interviewed – male	0	0	0	4	0	0	0	4
Number of Workers interviewed – female	6	0	0	0	0	0	0	6
Total – interviewed sample size	6	0	0	4	0	0	0	10



A: Nationality of Management	Taiwan	
B: Please list the nationalities of all workers, with the three most common nationalities listed first. <i>Please add more nationalities as applicable to site. Add more rows if required.</i>	Nationalities: B1: Nationality 1: Taiwan B2: Nationality 2: <u>Vietnam</u>	Was the list completed during peak season? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, please describe how this may vary during peak periods:
C: Please provide more information for the three most common nationalities.	C: approx % total workforce: Nationality 1-Taiwan (81%) C1: approx % total workforce: Nationality 2- <u>Vietnam</u> (19%)	
D: Worker remuneration (management information)	D: _____% workers on piece rate D1: _____% hourly paid workers D2: <u>100</u> % salaried workers Payment cycle: D3: _____% daily paid D4: _____% weekly paid D5: <u>100</u> % monthly paid D6: _____% other D7: If other, please give details	



Worker Interview Summary		
A: Were workers aware of the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
B: Were workers aware of the code?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
C: Number of group interviews: (Please specify number and size of groups. Please see SMETA Best Practice Guidance and Measurement Criteria. If the auditor was not able to follow the BPG, please state within the declaration)	4 employees in 1 group of 4	
D: Number of individual interviews (Please see SMETA Best Practice Guidance and Measurement Criteria)	D1: Male: 2	D2: Female: 4
E: All groups of workers are included in the scope of this audit such as; Direct employees, Casual and agency workers, Workers employed by service providers such as security and catering staff as well as workers supplied by other contractors. <i>Note to auditor: please record details of migrant /agency/contractor workers in section 8 – Regular Employment, under Responsible Recruitment</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, please give details	
F: Interviews were done in private and the confidentiality of the interview process was communicated to the workers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
G: In general, what was the attitude of the workers towards their workplace?	<input checked="" type="checkbox"/> Favourable <input type="checkbox"/> Non-favourable <input type="checkbox"/> Indifferent	
H: What was the most common worker complaint?	No complaint was raised during the interview.	
I: What did the workers like the most about working at this site?	Wages are always paid on time. The facility management was kind to them. The working environment was comfortable.	
J: Any additional comment(s) regarding interviews:	Most employees enjoyed working at this facility, they felt they had sufficient wage and had a good relationship with management in general.	
K: Attitude of workers to hours worked:	All workers were satisfied their work hours	
L. Is there any worker survey information available?		
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No L1: If yes, please give details: All employees can request personal information from the company.		

Such as Overtime Hours, Special Leave, Wages and Benefits paid record, etc.

M: Attitude of workers:

(Include their attitude to management, workplace, and the interview process. Both positive and negative information should be included) Note: Do not document any information that could put workers at risk

10 employees were randomly selected for interview; they were interviewed as 1 groups of 4 employees and the balance of 6 employees were interviewed individually. The employees were assured of confidentiality and they spoke freely of their views of the facility. All employees said they were satisfied with their employment at the facility and that they were satisfied with the current wages which in their view were in line with wages in the locality. They felt free to leave this employer and understood the notice period required. They had good relationship with their supervisors and managers who treated them with respect.

They were able to make suggestions to their supervisors and team leaders and sometimes they had seen these suggestions adopted. They were able to complain directly to their supervisors and felt free to give their general concerns to their worker representatives who would take it to the management.

N: Attitude of worker's committee/union reps:

(Include their attitude to management, workplace, and the interview process. Both positive and negative information should be included) Note: Do not document any information that could put workers at risk

There is no workers committee/union in facility.

O: Attitude of managers:

(Include attitude to audit, and audit process. Both positive and negative information should be included)

The facility management showed a positive attitude to this audit during the whole process. All necessary documents were provided timely, locked areas encountered during the audit were unlocked timely and a private room was arranged for employees' interview. At the end of the audit, all the findings were accepted by the facility management. No negative information was raised by managers.

Audit Results by Clause

0A: Universal Rights covering UNGP

[\(Click here to return to summary of findings\)](#)

0.A. Guidance for Observations

0.A.1 Businesses should have a policy, endorsed at the highest level, covering human rights impacts and issues, and ensure it is communicated to all appropriate parties, including its own suppliers.

0.A.2 Businesses should have a designated person responsible for implementing standards concerning Human rights

0.A.3 Businesses shall identify their stakeholders and salient issues.

0.A.4 Businesses shall measure their direct, indirect, and potential impacts on stakeholders (rights holders) human rights.

0.A.5 Where businesses have an adverse impact on human rights within any of their stakeholders, they shall address these issues and enable effective remediation.

0.A.6 Businesses shall have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter.

Note for auditors and readers. This is not a full Human Rights Assessment, but instead a check on the business's implementation of processes to meet their Universal rights covering UNGP responsibilities.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

1. The facility had a policy, endorsed at the highest level, covering human rights impacts and issues.
2. The facility had a designated person Ms. Carol Chen / Sales to response for implementing standards concerning Human rights.
3. The facility had identified their stakeholders and salient issues.
4. The facility measured their direct, indirect, and potential impacts on stakeholders (rights holders) human rights.
5. Where businesses have an adverse impact on human rights within any of their stakeholders, they address these issues and enable effective remediation.
6. The facility had a transparent system in place for confidentially reporting and dealing with human rights impacts without fear of reprisals towards the reporter.
7. The facility has assigned Ms. Carol Chen / Sales who takes responsibility for compliance with the human rights assessment.
8. Based from interviewed management and CoC reviewed, facility will not use any forced or involuntary labour, whether prison, bonded, indentured or otherwise.
9. Based from CoC reviewed and document reviewed, the human rights policy is shown on bulletin board.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

1. CoC of the facility
2. Management interview
3. Employee interview

4. CSR policy
5. Working rules

Any other comments:
None

A: Policy statement that expresses commitment to respect human rights?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please give details: The facility representative complying with ETI Code and respect human rights. The human rights policy is shown on the bulletin board, and through human rights training course to communicate with workers let workers know about the policy.
B: Does the business have a designated person responsible for implementing standards concerning Human Rights?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Name: Ms. Carol Chen Job title: Sales
C: Does the business have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No C1: Please give details: All of human rights procedure documents are open, But the file about the employee's personal information is protected. (e.g., labour-management conference records, complaint letter by employees)
D: Does the grievance mechanism meet UNGP expectations? (Legitimate, Accessible, Predictable, Equitable, Transparent, Rights-compatible, a source of continuous learning and based on stakeholder engagement)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: If no, please give details The facility has established grievance procedure in human rights policy and working rules. The facility provides Suggestion box and Hotline for all workers.
E: Does the business demonstrate effective data privacy procedures for workers' information, which is implemented?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: Based on document review, all workers information data are save in computer. And only executive can operate the files.

Findings		
Finding: Observation <input type="checkbox"/>	Company NC <input type="checkbox"/>	Objective evidence observed:
Description of observation: None observed		Not applicable

Local law or ETI/Additional elements / customer specific requirement: Not applicable Comments: Not applicable	
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Good examples observed:	
Description of Good Example (GE): None observed	Objective Evidence Observed: Not applicable

Measuring Workplace Impact

Workplace Impact		
A: Annual worker turnover: Number of workers leaving in last 12 months as a % of average total number of workers on site over the year (annual worker turnover)	A1: Last year: __0__ %	A2: This year __0__ %
B: Current % quarterly (90 days) turnover: Number of workers leaving from the first day of the 90 days period through to the last day of the 90 day period / [(number of employees on the 1 st day of 90 day period + number of employees on the last day of the 90 day period) / 2]	0	
C: Annual % absenteeism: Number of days lost through job absence in the year / [(number of employees on 1 st day of the year + number employees on the last day of the year) / 2] * number available workdays in the year	C1: Last year: __0__ %	C2: This year __0__ %
D: Quarterly (90 days) % absenteeism: Number of days lost through job absence in the period / [(Number of employees on 1 st of the period + Number of employees on the last day of the period) / 2] * Number of available workdays in the month	0	
E: Are accidents recorded?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please describe: Accidents records were provided to review and it showed no accident happened in past 12 months.	
F: Annual Number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	F1: Last year: 0 Number: 0	F2: This year: 0 Number: 0
G: Quarterly (90 days) number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	0	
H: Lost day work cases per 100 workers: [(Number of lost days due to work accidents and work related injuries * 100) / Number of total workers]	H1: Last year: 0	H2: This year: 0
I: % of workers that work on average more than 48 standard hours / week in the last 6 / 12 months:	I1: 6 months __0__% workers	I2: 12 months __0__% workers

J: % of workers that work on average more than 60 total hours / week in the last 6 / 12 months:	J1: 6 months ___0___% workers	J2: 12 months ___0___% workers
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0B: Management system and Code Implementation

[\(Click here to return to summary of findings\)](#)

- 0.B.1 Suppliers are expected to implement and maintain systems for delivering compliance to this Code.
0.B.2 Suppliers are expected to be operating legally in premises with the correct business licenses and permissions and to have systems to ensure that all relevant land rights have been complied with
0.B.3 Suppliers shall appoint a senior member of management who shall be responsible for compliance with the Code.
0.B.4 Suppliers are expected to communicate this Code to all employees.
0.B.5 Suppliers should communicate this code to their own suppliers and, where reasonably practicable, extend the principles of this Ethical Code through their supply chain.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

1. The facility has assigned Ms. Carol Chen / Sales to take responsibility of the Code.
2. The facility posted the ETI code and its own social compliance code on the bulletin board to implement and maintain systems for delivering compliance to this Code.
3. The facility provided the ETI code for supplier by supplier assess report.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

1. ETI Code
2. Working Rules
3. Business license (#22233427, Date: 11 May, 2019)
Factory Registration (#S0-701326, Date: 12 October, 2020)

Any other comments:

None

Management Systems:

A: In the last 12 months, has the site been subject to any fines/prosecutions for non-compliance to any regulations?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No A1: Please give details:
B: Do policies and/or procedures exist that reduce the risk of forced labour, child labour, discrimination, harassment & abuse?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No B1: Please give details: Policy states that the facility will never employ and use any child labour under the age of 16 years old; male and

	female employees are on the same pay grade etc.
C: If Yes, is there evidence (an indication) of effective implementation? Please give details.	Based from interviewed management and working rules reviewed, facility will not use any forced or involuntary labour, child labour, discrimination, harassment, abuse or otherwise.
D: Have managers and workers received training in the standards for forced labour, child labour, discrimination, harassment & abuse?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details: The relevant training was conducted for workers before they are joining the factory and facility shown a working rules and human rights policy to all worker reference on bulletin board.
E: If Yes, is there evidence (an indication) that training has been effective e.g. training records etc.? Please give details	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: Based on training record review and employees interviewed, the relevant training was conducted for workers before them joining in the factory.
F: Does the site have any internationally recognised system certifications e.g. ISO 9000, 14000, OHSAS 18000, SA8000 (or other social audits). Please detail (Number and date).	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No F1: Please give details: N/A
G: Is there a Human Resources manager/department? If Yes, please detail.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No G1: Please give details: There is one specific HR dept.
H: Is there a senior person / manager responsible for implementation of the code	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please give details: Ms. Carol Chen / Sales responsibility for implementation of the Code.
I: Is there a policy to ensure all worker information is confidential?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No I1: Please give details: The facility protected the information of all workers according to the Personal Information Protection Act
J: Is there an effective procedure to ensure confidential information is kept confidential?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No J1: Please give details: All of the confidential information are save in computer. And only executive can operate the files.
K: Are risk assessments conducted to evaluate policy and procedure effectiveness?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No K1: Please give details: During document review and management interview, auditor noted that

	the facility conducted H&S risk assessment once per year through external audit and provided the reports to review.
L: Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No L1 Please give details: During document review and management interview, auditor noted that the facility conducted H&S risk assessment once per year through external audit and provided the reports to review.
M: Does the facility have a policy/code which require labour standards of its own suppliers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No M1: Please give details: The facility have a policy/code which require quality standards of its own suppliers.
Land rights	
N: Does the site have all required land rights licenses and permissions (see SMETA Measurement Criteria)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No N1: Please give details: The site has all required land rights, business license and facility registration. Business License#: 22233427 Facility Registration#: S0-701326
O: Does the site have systems in place to conduct legal due diligence to recognize and apply national laws and practices relating to land title?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No O1: Please give details: The site appointed a person to update the law and conduct internal audit.
P: Does the site have a written policy and procedures specific to land rights. If yes, does it include any due diligence the company will undertake to obtain free, prior and informed consent, (FPIC) even if national/local law does not require it	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No P1: If yes, how does the company obtain FPIC:
Q: Is there evidence that facility / site compensated the owner/lessor for the land prior to the facility being built or expanded.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Q1: Please give details:
R: Does the facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No R1: Please give details:
S: Is There any evidence of illegal appropriation of land for facility building or expansion of footprint.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No S1: Please give details: No illegal appropriation of land for facility building or expansion of footprint

Non-compliance:	
1. Description of non-compliance: <input type="checkbox"/> NC against ETI/Additional Elements <input type="checkbox"/> NC against customer code: None observed Local law and/or ETI requirement: Not applicable Recommended corrective action: Not applicable	Objective evidence observed: Not applicable

Observation:	
Description of observation: None observed Local law or ETI requirement: Not applicable Comments: Not applicable	Objective evidence observed: Not applicable

Good Examples observed:	
Description of Good Example (GE): None observed	Objective evidence observed: Not applicable

1: Freely Chosen Employment

[\(Click here to return to summary of findings\)](#)

ETI

1.1 There is no forced, bonded or involuntary prison labour.

1.2 Workers are not required to lodge "deposits" or their identity papers with their employer and are free to leave their employer after reasonable notice.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

1. Through the facility tour and interviewed employees, all selected employees said they could leave once their work ended. They are free to get access to the potable drinking water and the toilets. Besides, it was observed that no employees appeared to be under pressure.
2. Based from interviewed management and CoC review, facility will not use any forced or involuntary labor, whether prison, bonded, indentured or otherwise.
3. Based from payroll records review and selected employees' interview, all deductions only including labor insurance and health insurance and they are mandated. All of them expressed that their wages are paid by the facility directly and without delay.
4. Based from interviewed employees, they are informed by management that they are free to leave jobs with a 10 to 30 days prior notice to the management per local law requirement.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

1. CoC of the facility
2. Personnel files (From March 2020 to February 2021)
3. Payroll records (From March 2020 to February 2021)

Any other comments:

Nil

A: Is there any evidence of retention of original documents, e.g. passports/ID's	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No A1: If yes, please give details and category of workers affected:
B: Is there any evidence of a loan scheme in operation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No B1: If yes, please give details and category of worker affected:
C: Is there any evidence of retention of wages /deposits	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No C1: If yes, please give details and category of worker affected:

D: Are there any restrictions on workers' freedom to terminate employment?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No D1: Please describe finding: Workers' are informed by management that they are free to leave jobs with a 10 to 30 days prior notice to the management per local law requirement.
E: If any part of the business is UK based or registered there & has a turnover over £36m, is there a published a 'modern day slavery statement'?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not applicable E1: Please describe finding:
F: Is there evidence of any restrictions on workers' freedoms to leave the site at the end of the work day?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No F1: Please describe finding: Based on Working Rules review and interview employees, all workers can free to leave the site at the end of the work day.
G: Does the site understand the risks of forced / trafficked / bonded labour in its supply chain	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not applicable G1: If yes, please give details and category of workers affected:
H: Is the site taking any steps taking to reduce the risk of forced / trafficked labour?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please describe finding: The facility established ETI Code statement to their employees, and that they get the training related to ETI code once a year (Date: 19 July, 2019)

Non-compliance:	
1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law: <input type="checkbox"/> NC against customer code: None observed Local law and/or ETI requirement Not applicable Recommended corrective action: Not applicable	Objective evidence observed: Not applicable

Observation:	
Description of observation: None observed Local law or ETI requirement:	Objective evidence observed: Not applicable

Not applicable	
Comments: Not applicable	

Good Examples observed:	
Description of Good Example (GE): None observed	Objective evidence observed: Not applicable

2: Freedom of Association and Right to Collective Bargaining are Respected

[\(Click here to return to summary of findings\)](#)

[\(Click here to return to Key Information\)](#)

ETI

- 2.1 Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.
- 2.2 The employer adopts an open attitude towards the activities of trade unions and their organisational activities.
- 2.3 Workers' representatives are not discriminated against and have access to carry out their representative functions in the workplace.
- 2.4 Where the right to freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

- Based from document review and interviewed employees, all employees declared for the employer convened labor-management conference once per three months to coordinate the relationship and issue to build up harmonious collaboration between management and labor as well as to increase work efficiency. The last conferences were conducted in 18 February, 2021.
- From CoC and Work Rules of the document review, the facility will respect the rights of employees to associate, organize and bargain collectively in a lawful and peaceful manner, without penalty or interference.
- Ms. Carol Chen / Sales expressed currently there is no labor union.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

- CoC of the facility
- Work Rules
- Labor-management conference records (Date: 18 February, 2021)

Any other comments:

Nil

A: What form of worker representation/union is there on site?

- ☐ Union (name)
- ☐ Worker Committee
- ☐ Other (specify)
- ☒ None

B: Is it a legal requirement to have a union?

- ☒ Yes
- ☐ No

C: Is it a legal requirement to have a worker's committee?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
D: Is there any other form of effective worker/management communication channel? (Other than union/worker committee e.g. H&S, sexual harassment)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details: By local law, A business entity shall convene a labour-management meeting in accordance with the Regulations, and the labour-management meeting shall be convened at least once every 3 months. Workers can free to elect labour representatives to attend labour meetings. D2: Is there evidence of free elections? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No The last labour-management meeting was on 18 February, 2021.	
E: Does the supplier provide adequate facilities to allow the Union or committee to conduct related business?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details:	
F: Name of union and union representative, if applicable:	Not applicable. No union existed in facility.	F1: Is there evidence of free elections? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
G: If there is no union, is there a parallel means of consultation with workers e.g. worker committees?	Labour-management meeting	G1: Is there evidence of free elections? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
H: Are all workers aware of who their representatives are?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Ms. Carol Chen.
I: Were worker representatives freely elected?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	I1: Date of last election: 18 February, 2021.
J: Do workers know what topics can be raised with their representatives?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
K: Were worker representatives/union representatives interviewed?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes , please state how many:	
L: Please describe any evidence that union/worker's committee is effective? Specify date of last meeting; topics covered; how minutes were communicated etc.	Through interviewing the employees, they had a meeting with management in 18 February, 2021. The meeting lasting 60 minutes, discussion about human rights issues, such as wage, working hours etc.	

M: Are any workers covered by Collective Bargaining Agreement (CBA)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If Yes , what percentage by trade Union/worker representation	M1: ____% workers covered by Union CBA Not applicable, no Collective Bargaining Agreement	M2: ____% workers covered by worker rep CBA Not applicable, no Collective Bargaining Agreement
M3: If Yes , does the Collective Bargaining Agreement (CBA) include rates of pay?	<input type="checkbox"/> Yes <input type="checkbox"/> No Not applicable, no Collective Bargaining Agreement	

Non-compliance:	
1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: None observed Local law and/or ETI requirement: Not applicable Recommended corrective action: Not applicable	Objective evidence observed: Not applicable

Observation:	
Description of observation: None observed Local law or ETI requirement: Not applicable Comments: Not applicable	Objective evidence observed: Not applicable
Good Examples observed:	
Description of Good Example (GE): None observed	Objective evidence observed: Not applicable

3: Working Conditions are Safe and Hygienic

[\(Click here to return to summary of findings\)](#)

[\(Click here to return to Key Information\)](#)

ETI

3.1 A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.

3.2 Workers shall receive regular and recorded Health & Safety training, and such training shall be repeated for new or reassigned workers.

3.3 Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided.

3.4 Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers.

3.5 The company observing the code shall assign responsibility for Health & Safety to a senior management representative.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

1. Ms. Lun-Jie Jeng is qualified grade B manager of labor safety and health license (Date: 4 June, 2019) to oversee compliance of health and safety.
2. Ms. Carol Chen is qualified first aid personnel (Date: 26 September, 2019) in the facility which is complied with local law requirement. There are 1 sets of first aid kits installed in each office.
3. Based from facility tour and document review, all of the 20 fire extinguishers are accessible and are free of obstructions. The facility checks the pressure once per month and maintains these logs.
4. Based from selected interviewed employees, all employees stated that the temperature of the working area is suitable and they feel comfortable because the facility is ventilated well. Based from the facility tour, the temperature is satisfactory.
5. Based from the facility tour, all aisles and exists are kept clear and free from obstruction at all times.
6. Provided potable and drinking water for employees. Based from facility tour and interviewed employees, all selected employees indicated that they were free enough to get access to the potable drinking water without limitation.
7. Based from facility tour and interviewed management, the facility provided PPE to all employees to avoid occupational injury. PPE including mask, safety glasses, earmuffs and gloves.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

1. Grade B manager of labor safety and health license certification (Date: 4 June, 2019)
2. First aid personnel certifications (Date: 26 September, 2019)
3. Safety and Health Working Rules
5. Fire drill records (Date: 10 July, 2020)
6. Monthly reports on the statistics of occupational accidents (Update to February 2021)
7. Machines maintenance records (Date: February 2021)
8. Fire extinguisher checking log (Date: 16 July, 2020)
9. SDS on site

Any other comments:

Nil

A: Does the facility have general and occupational Health & Safety policies and procedures that are fit for purpose and are these communicated to workers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please give details: All employees receive regular and recorded health & safety training such as fire drill
B: Are the policies included in workers' manuals?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No B1: Please give details: The policies included in worker's manual
C: Are there any structural additions without required permits/inspections (e.g. floors added)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No C1: Please give details:
D: Are visitors to the site informed on H&S and provided with personal protective equipment	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details: The facility provided mask, earplug and gloves if necessary.
E: Is a medical room or medical facility provided for workers? If yes, do the room(s) meet legal requirements and is the size/number of rooms suitable for the number of workers.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No E1: Please give details: Not required by law
F: Is there a doctor or nurse on site or there is easy access to first aider/trained medical aid?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No F1: Please give details: The facility has 1 employees obtained first aid certificate Ms. Carol Chen is qualified first aid personnel (Date: 26 September, 2019).
G: Where the facility provides worker transport - is it fit for purpose, safe, maintained and operated by competent persons e.g. buses and other vehicles?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No G1: Please give details: Not applicable, no transport provided by facility
H: Is secure personal storage space provided for workers in their living space and is fit for purpose?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please give details: Based on employees interviewed, their personal stuff are kept in the personal locker.
I: Are H&S Risk assessments are conducted (including evaluating the arrangements for workers doing overtime e.g. driving after a long shift) and are there controls to reduce identified risk?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No I1: Please give details: The facility is conduct H&S risk assessment once a year, including carry out the risk assessments about machinery, equipment, tools, raw materials, and materials.

J: Is the site meeting its legal obligations on environmental requirements including required permits for use and disposal of natural resources?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No J1: Please give details: The facility use and disposal of natural resources (e.g. water, waste) are all through legal units.
K: Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No K1: Please give details: All chemicals used in the factory are approved by local regulations.

Non-compliance:

1. Description of non-compliance:

☐ NC against ETI
☒ NC against Local Law
☐ NC against customer code:

It was observed noted that the battery terminal missing cover protected on power generator in generator room.

Local law and/or ETI requirement:

In accordance with Occupational Safety and Health Facility Regulation Article 246.

Employers who are in contact with insulation-covered wiring or moving electrical wires or electrical appliances and equipment during work or during transit should have facilities to prevent damage to the insulation or ageing that could cause electrical hazards.

Recommended corrective action:

The facility knew this requirement but missing to cover protected.

Action By: Ms. Carol Chen / Sales

Recommended completion timescale: 30 days

Verification method: Desktop

2. Description of non-compliance:

☐ NC against ETI
☒ NC against Local Law
☐ NC against customer code:

It was noted that electric switch boxes were without inner guard board protection.

Local law and/or ETI requirement

In accordance with Occupational Safety and Health Facility Regulation Article 246.

Employers who are in contact with insulation-covered wiring or moving electrical wires or electrical appliances and equipment during work or during transit should have facilities to prevent damage to the insulation or ageing that could cause electrical hazards.

Recommended corrective action:

The facility knew this requirement but missing to cover protected.

Action By: Ms. Carol Chen / Sales

Objective evidence

observed:

Factory tour and document review

Recommended completion timescale: 30 days

Verification method: Desktop

3. Description of non-compliance:

☐ NC against ETI ☒ NC against Local Law ☐ NC against customer code:

It was noted that the qualified Fire Prevention Manager did not attend continuous training after 3 years of the initial training.

Local law and/or ETI requirement

In accordance with the Enforcement Rules of Fire Services Act Article 14, Fire prevent managers shall take continual-training at least once every three years after qualification of first-training.

Recommended corrective action:

It is recommended that the facility should send the Fire Prevention Manager to updated training once every three years.

Action By: Ms. Carol Chen / Sales

Recommended completion timescale: 30 days

Verification method: Desktop

4. Description of non-compliance:

☐ NC against ETI ☒ NC against Local Law ☐ NC against customer code:

It was noted that the facility only conducted one fire drill in 2019.

Local law and/or ETI requirement:

In accordance with the Enforcement Rules of the Fire Safety Regulation, Article 15 (Fire control Plan), The fire protection plan referred in Article 13 of the Act shall include but not limited to the following details:

5. Drill of fire fighting, communication and evacuation leading: shall be carried out at least once half a year, with each session not less than four (4) hours and a prior notice of the drill shall be served to the local fire department.

Recommended corrective action:

It is recommended that the facility should conduct at least once every six months for practice.

Action by: Ms. Carol Chen / Sales

Timescales: 30 days

Verification method: Desktop

5. Description of non-compliance:

☐ NC against ETI ☒ NC against Local Law ☐ NC against customer code:

It was noted that the GHS label & SDS was missing on a diesel tank for power generator using was missing in power generator room.

Local law and/or ETI requirement

In accordance with the Enforcement Rules of the Occupational Safety and Health Act : Chapter 2, Article 13 (Safety & Health Installation), Dangerous or hazardous materials specified in the preceding two Articles shall be labeled with the following information:

(1) Hazard labels (in graphic)

(2) Contents: (a) Name of the material, (b) Primary ingredients, (c) Hazard warning statement, (d) Hazard prevention measures, and (e) The name, address and telephone number of the manufacturer or supplier.

Recommended corrective action:

It is recommended that the factory should add the GHS label & SDS on the diesel tank for power generator in power generator area of facility.

Action By: Ms. Carol Chen / Sales

Recommended completion timescale: 30 days

Verification method: Desktop

Observation:

Description of observation:

None observed

Local law or ETI requirement:

Not applicable

Recommended corrective action:

Not applicable

Objective evidence observed:

Not applicable

Good Examples observed:

Description of Good Example (GE):

None observed

Objective Evidence Observed:

Not applicable

4: Child Labour Shall Not Be Used

[\(Click here to return to summary of findings\)](#)

[\(Click here to return to Key Information\)](#)

ETI

- 4.1 There shall be no new recruitment of child labour.
- 4.2 Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child.
- 4.3 Children and young persons under 18 shall not be employed at night or in hazardous conditions.
- 4.4 These policies and procedures shall conform to the provisions of the relevant ILO Standards.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

- Ms. Carol Chen / Sales stated that they cannot hire employees below 18 years old. She also stated that they will check all new recruits' age before recruitment.
- The facility establishes a CSR policy that will never employ and use any child labour under the age of 16 years old. The youngest employee is 20 years old.
- The physical appearance of the employees is consistent with their ages and employment history as documented in their personnel files. The copied ID card contained in their personal files regarding their ages and employment history is consistent with the interview.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

- Personnel files (From March 2020 to February 2021)
- Work Rules
- Management interview
- Employee interview

Any other comments:

Nil

A: Legal age of employment:	16 years old
B: Age of youngest worker found:	20 years old
C: Are there children present on the work floor but not working at the time of audit?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: % of under 18's at this site (of total workers)	0 %

E: Are workers under 18 subject to hazardous work assignments? (Go to clause 3 – Health and Safety)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No E1: If yes, give details
--	--

Non-compliance:	
1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: None observed Local law and/or ETI requirement: Not applicable Recommended corrective action: Not applicable	Objective evidence observed: Not applicable

Observation:	
Description of observation: None observed Local law or ETI requirement: Not applicable Comments: Not applicable	Objective evidence observed: Not applicable

Good Examples observed:	
Description of Good Example (GE): None observed	Objective Evidence Observed: Not applicable

5: Living Wages are Paid

[\(Click here to return to summary of findings\)](#)

[\(Click here to return to Key information\)](#)

ETI

5.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.

5.2 All workers shall be provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid.

5.3 Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

- 1) As per the provided payroll records and the testimonies of all interviewed employees, month-rate employees are paid above NTD 24,000 per month, which is above the minimum legal wage (24,000). All employees are guaranteed with the minimum wage. There is no disciplinary or unreasonable deduction.
- 2) Through employees interview, employees stated that the pay stubs and wages are received on the 6th day of each month with no any delay.
- 3) The facility paid premium rate for overtime rendered as follows:
 - a) 133% for first two overtime hours and 166% for overtime hours after two hours on regular days.
 - b) 200% on Saturday, Sundays and national holidays.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

1. Employment contract
2. Twelve months of attendance records were reviewed (From March 2020 to February 2021)
3. Twelve months of payroll ledgers were reviewed (From March 2020 to February 2021)

Any other comments:

Nil

Non-compliance:

1. Description of non-compliance:

☐ NC against ETI ☐ NC against Local Law ☐ NC against customer code:
None observed

Local law and/or ETI requirement:

Not applicable

Objective evidence observed:

Not applicable

Recommended corrective action:

Observation:

Description of observation:

None observed

Local law or ETI requirement:

Not applicable

Comments:

Not applicable

Objective evidence observed:

Not applicable

Good Examples observed:

Description of Good Example (GE):

None observed

Objective Evidence Observed:

Not applicable

Summary Information

Criteria	Local Law (Please state legal requirement)	Actual at the Site (Record site results against the law)	Is this part of a Collective Bargaining Agreement?
A: Standard/Contracted work hours: (Maximum legal and actual required working hours excluding overtime, please state if possible per day, week, and month)	Legal maximum: Legal maximum: Legal maximum: 8 hours per day and 40 hours per week	A1: 8 hours per day and 40 hours per week	A2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B: Overtime hours: (Maximum legal and actual overtime hours, please state if possible per day, week, and month)	Legal maximum: Legal maximum: Legal maximum: Not exceed 4 hours per day and 46 hours per month	B1: Not exceed 4 hours per day. OT / month: 3-27 hours/month in February 2021 (current month) 14-39 hours/month in November 2020 (no-peak month) 0 hours/month in June 2020	B2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

		(no-peak month)	
C: Wage for standard/contracted hours: (Minimum legal and actual minimum wage at site, please state if possible per hr, day, week, and month)	Legal minimum: Monthly wage: NTD 24,000 per month or NTD 160 per hour since 1st January 2021.	C1: Minimum: Monthly wage: NTD 24,000 per month.	C2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: Overtime wage: (Minimum legal and actual minimum overtime wage at site, please state if possible per hr, day, week, and month)	Legal minimum: 133% for first two overtime hours and 166% for overtime hours after two hours on regular days. 200% on Saturday, Sundays and national holidays	D1: Legal minimum: 133% for first two overtime hours and 166% for overtime hours after two hours on regular days. 200% on Saturday, Sundays and national holidays	D2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Wages analysis: (Click here to return to Key Information)		
A: Were accurate records shown at the first request?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
A1: If No , why not?	None	
B: Sample Size Checked (State number of worker records checked and from which weeks/months – should be current, peak, and random/low. Please see SMETA Best Practice Guidance and Measurement Criteria)	10 samples from February 2021. (Current month) 10 samples from November 2020. (no-peak month) 10 samples from June 2020 (no-peak month)	
C: Are there different legal minimum wage grades? If Yes , please specify all.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	C1: If Yes , please give details:
D: If there are different legal minimum grades, are all workers graded and paid correctly?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	D1: If No , please give details:
E: For the lowest paid production workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum?	<input type="checkbox"/> Below legal min <input checked="" type="checkbox"/> Meet <input type="checkbox"/> Above	E1: Lowest actual wages found: <i>Note: full time employees and please state hour / week / month etc.</i> Lowest actual wages found: Lowest paid: NTD 24,000 / month Highest paid: NTD 24,000 / month

F: Please indicate the breakdown of workforce per earnings:	F1: ____% of workforce earning under minimum wage F2: _100____% of workforce earning minimum wage F3: ____% of workforce earning above minimum wage		
G: Bonus Scheme found: Please specify details:	Bonus Scheme found: <i>Note: full time employees and please state hour / week / month etc.</i> Job allowance / month Attendance allowance / month		
H: What deductions are required by law e.g. social insurance? Please state all types:	Labor insurance and Health insurance.		
I: Have these deductions been made?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	I1: Please list all deductions that have been made.	1. Labor insurance 2. Health insurance Please describe:
		I2: Please list all deductions that have not been made.	1. N/A 2. N/A Please describe: N/A
J: Were appropriate records available to verify hours of work and wages?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
K: Were any inconsistencies found? (if yes describe nature)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	K1: Type <input type="checkbox"/> Poor record keeping <input type="checkbox"/> Isolated incident <input type="checkbox"/> Repeated occurrence:	
L: Do records reflect all time worked? (For instance, are workers asked to attend meetings before or after work but not paid for their time)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No L1: Please give details: The auditor can be verified and through cross check with access to related documents/records, physical facility tour and employee interviews, no inconsistency found.		
M: Is there a defined living wage: <i>This is <u>not normally</u> minimum legal wage. If answered yes, please state amount and source of info: Please see SMETA Best Practice Guidance and Measurement Criteria.</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No M1: Please specify amount/time:		
M2: If yes, what was the calculation method used.	<input type="checkbox"/> ISEAL/Anker Benchmarks <input type="checkbox"/> Asia Floor Wage <input type="checkbox"/> Figures provided by Unions <input type="checkbox"/> Living Wage Foundation UK		

	<input type="checkbox"/> Fair Wear Wage Ladder <input type="checkbox"/> Fairtrade Foundation Other – please give details: N/A
N: Are there periodic reviews of wages? If Yes give details (include whether there is consideration to basic needs of workers plus discretionary income).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No N1: Please give details: The factory will adjust the salary according to the legal minimum monthly wage regulations.
O: Are workers paid in a timely manner in line with local law?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
P: Is there evidence that equal rates are being paid for equal work:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No P1: Please give details: Based on working rules, labour-management conference records, and payroll records reviewed and employee's interviewed, it was confirmed that equal rates are being paid for equal work.
Q: How are workers paid:	<input checked="" type="checkbox"/> Cash <input type="checkbox"/> Cheque <input checked="" type="checkbox"/> Bank Transfer <input type="checkbox"/> Other Q1: If other, please explain: All workers are receive a monthly wage slips.

6: Working Hours are not Excessive

[\(Click here to return to summary of findings\)](#)

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ETI

6.1 Working hours must comply with national laws, collective agreements, and the provisions of 6.2 to 6.6 below, whichever affords the greater protection for workers. Sub-clauses 6.2 to 6.6 are based on international labour standards.

6.2 Working hours, excluding overtime, shall be defined by contract, and shall not exceed 48 hours per week.

6.3 All overtime shall be voluntary. Overtime shall be used responsibly, taking into account all the following: the extent, frequency and hours worked by individual workers and the workforce as a whole. It shall not be used to replace regular employment. Overtime shall always be compensated at a premium rate, which is recommended to be not less than 125% of the regular rate of pay.

6.4 The total hours worked in any 7-day period shall not exceed 60 hours, except where covered by clause 6.5 below.

6.5 Working hours may exceed 60 hours in any 7-day period only in exceptional circumstances where **all** of the following are met:

- this is allowed by national law;
- this is allowed by a collective agreement freely negotiated with a workers' organisation representing a significant portion of the workforce;
- appropriate safeguards are taken to protect the workers' health and safety; and
- The employer can demonstrate that exceptional circumstances apply such as unexpected production peaks, accidents or emergencies.

6.6 Workers shall be provided with at least one day off in every 7-day period or, where allowed by national law, 2 days off in every 14-day period.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

1. All interviewed employees said that they had the rights to refuse overtime. Employees were given an equal opportunity to work overtime. The employees were compensated for overtime work.
2. Through the facility tour, the facility utilizes paper timecard records system of attendance records regularly, which is reliable and fair to count the working hours.
3. Employees are provided with pay slips that clearly indicate overtime hours and overtime compensation.
4. Through reviewing of the provided attendance records and employees interviewed, working hour statistics were the following:
 - a) For February 2021 (Current month), the average number of hours worked in a week for the 10 samples was 40 hours. The maximum working hours a week was 46.8 hours (Normal and OT) - (6 out of 10 samples). The maximum weekly working days is 5 days (10 out of 10 samples).
 - b) For November 2020 (no-peak month), the average number of hours worked a week for the 10 samples was 40 hours. The maximum working hours a week was 49.8 hours (Normal and OT) - (4 out of 10 samples). The maximum weekly working days is 5 days (10 out of 10 samples).

c) For June 2020 (no-peak month), the average number of hours worked in a week for the 10 samples was 40 hours. The maximum working hours a week was 40 hours (Normal and OT) - (10 out of 10 samples). The maximum weekly working days is 5 days (10 out of 10 samples).

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

1. Three months of attendance records were reviewed (February 2021 / November and June 2020)
2. Three months of payroll ledgers were reviewed (February 2021 / November and June 2020)

Any other comments:

Nil

Non-compliance:

1. Description of non-compliance:

☐ NC against ETI ☐ NC against Local Law ☐ NC against customer code:

None observed

Local law and/or ETI requirement:

Not applicable

Recommended corrective action:

Not applicable

Objective evidence

observed:

Not applicable

Observation:

Description of observation:

None observed

Local law or ETI requirement:

Not applicable

Comments:

Not applicable

Objective evidence

observed:

Not applicable

Good Examples observed:

Description of Good Example (GE):

None observed

Objective Evidence

Observed:

Not applicable

Working hours' analysis

Please include time e.g. hour/week/month

[\(Go back to Key information\)](#)

Systems & Processes

A. What timekeeping systems are used: time card etc.

Describe: The facility utilizes electronic credit system of attendance records regularly.

B: Is sample size same as in wages section?

☒ Yes
☐ No

B1: If no, please give details

C: Are standard/contracted working hours defined in **all** contracts/employment agreements?

☒ Yes
☐ No

C1: If NO, please give details including % and which type of workers do NOT have standard hours defined in contracts/employment agreements.
Please give details:

D: Are there any other types of contracts/employment agreements used?

☐ Yes
☒ No

D1: If YES, please complete as appropriate:

☐ 0 hrs

☐ Part time

☐ Variable hrs

☐ Other

If "Other", Please define:

NA

E. Do any standard/contracted working hours defined in contracts/employment agreements exceed 48 hours per week?

☐ Yes
☒ No

E1: If **yes**, please detail hours, %, types of workers affected and frequency
Please give details:

F: Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period?

F2: Please select all applicable:
☒ 1 in 7 days
☐ 2 in 14 days
☐ No
If 'No', please explain:

F3: Is this allowed by local law?

☒ Yes
☐ No

Maximum number of days worked without a day off (in sample):

Based on attendance record review, all workers were rested on Saturday and Sunday per week. Maximum 5 consecutive working days in facility		
Standard/Contracted Hours worked		
G: Were standard working hours over 48 hours per week found?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	G1: If yes, % of workers & frequency: NA
H: Any local waivers/local law or permissions which allow averaging/annualised hours for this site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	H1: If yes, please give details:
Overtime Hours worked		
I: Actual overtime hours worked in sample (State per day/week/month)	3 hours/ day in February 2021 (current month) 3 hours/ day in November 2020 (no-peak month) 0 hours/ day in June 2020 (no-peak month) 6.8 hours/week in February 2021 (current month) 9.8 hours/ week in November 2020 (no-peak month) 0 hours/ week in June 2020 (no-peak month) 3-27 hours/month in February 2021 (current month) 14-39 hours/month in November 2020 (no-peak month) 0 hours/month in June 2020 (no-peak month)	
J: Combined hours (standard or contracted + overtime hours = total) over 60 found? Please give details:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
K: Approximate percentage of total workers on highest overtime hours:	_60_ %	
L: Is overtime voluntary?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Conflicting Information	L1: Please detail evidence e.g. Wording of contract / employment agreement / handbook / worker interviews / refusal arrangements: Based on employees interviewed and contract reviewed, all workers stated that they could refuse the overtime work freely without any penalty
Overtime Premiums		
M: Are the correct legal overtime premiums paid?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A – there is no legal	M1: Please give details of normal day overtime premium as a % of standard wages: 133% for first two overtime hours and 166% for overtime hours after two hours on regular days.

	requirement to OT premium	200% on Saturday, Sundays and national holidays
N: Is overtime paid at a premium?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	N1: If yes, please describe % of workers & frequency:
O: If the site pays less than 125% OT premium and this is allowed under local law, are there other considerations? Please complete the boxes where relevant.	<input checked="" type="checkbox"/> No <input type="checkbox"/> Consolidated pay (May be standard wages above minimum legal wage, with no/low overtime premium) <input type="checkbox"/> Collective Bargaining agreements <input type="checkbox"/> Other	
	O1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or Other	
	The facility will pay the workers overtime paid according to the regulations.	
P: If more than 60 total hours per week and this is legally allowed, are there other considerations? Please complete the boxes where relevant.	<input checked="" type="checkbox"/> Overtime is voluntary <input type="checkbox"/> Onsite Collective bargaining allows 60+ hours/week <input type="checkbox"/> Safeguards are in place to protect worker's health and safety <input type="checkbox"/> Site can demonstrate exceptional circumstances <input type="checkbox"/> Other reasons (please specify)	
	P1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other:	
	Based on attendance record review, the weekly maximum working time was 46.8 hours in February 2021.	
Q: Is there evidence that overtime hours are being used for extended periods to make up for labour shortages or increased order volumes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Q1: If yes, please give details:	
R: If sufficient workers cannot be hired, are new working time arrangements explored to ensure that overtime is the exception rather than the rule.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

7: No Discrimination is Practiced

[\(Click here to return to summary of findings\)](#)

ETI

7.1 There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

1. Based from interviewed management and employees, the facility is free from any discrimination in hiring and employment practices, including training, working conditions, job assignment, salary, benefits, promotions and retirement based on the grounds of race, age, gender, caste, social background, sexual orientation, ethnicity, and national origin, disability, pregnancy, religion, political affiliation, union membership, marital status or medical condition.
2. Based from interviewed employees, 10 out of 10 interviewed employees stated that they are treated by their management and co-employees with respect and dignity. It is confirmed that there is no obvious discrimination in salaries. Based from 10 selected employees' payroll records reviewed, the basic wages range is from NTD 24,000.
3. The CoC of the facility review, that posted on the bulletin board and management also expressed advocacy. Employees were given an equal opportunity to work overtime if needed and compensated for overtime work if they work for overtime.
4. Based from the employees' interview and documents review, it is confirmed that the facility had equal access to get training/obtaining a promotion.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

1. CoC of the facility
2. Twelve months of attendance records were reviewed (From March 2020 to February 2021)
3. Twelve months of payroll ledgers were reviewed (From March 2020 to February 2021)

Any other comments:

Nil

A: Gender breakdown of Management + Supervisors (Include as one combined group)	A1: Male: __100__ % A2: Female_0__ %
B: Number of women who are in skilled or technical roles e.g. where specific qualifications are needed i.e. machine engineer / laboratory analyst:	0

C: Is there any evidence of discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation?:	<input type="checkbox"/> Hiring <input type="checkbox"/> Compensation <input type="checkbox"/> Access to training <input type="checkbox"/> Promotion <input type="checkbox"/> Termination or retirement <input type="checkbox"/> No evidence of discrimination found C1: Please give details: NA, none observed
--	--

Professional Development	
A: What type of training and development are available for workers?	Grade manager of labour safety and health license certification First aid certificate Fire-Prevention personnel certification

B: Are HR decisions e.g. promotion, training, compensation based on objective, transparent criteria?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, please give details:
--	---

Non-compliance:	
1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: None observed Local law and/or ETI requirement: Not applicable Recommended corrective action: Not applicable	Objective evidence observed: Not applicable

Observation:	
Description of observation: None observed	Objective evidence observed: Not applicable

Local law or ETI requirement: Not applicable Comments: Not applicable	
--	--

Good Examples observed:	
Description of Good Example (GE): None observed	Objective Evidence Observed: Not applicable

8: Regular Employment Is Provided

[\(Click here to return to summary of findings\)](#)

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ETI

8.1 To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice.

8.2 Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour-only contracting, sub-contracting, or home-working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or provide regular employment, nor shall any such obligations be avoided through the excessive use of fixed-term contracts of employment.

Additional Elements: Responsible Recruitment

8.3 Suppliers have full understanding of the entire recruitment process and assess all labour recruiters and intermediaries against legal and/or ethical requirements.

8.4 There are effective management systems in place to identify and monitor the hiring and management of all migrant workers, contract workers, agency workers, temporary or casual labour. The supplier shall implement processes to enable adequate control over agencies with regards the above points and related legislation.

8.5 Employment agencies must only supply workers registered with them.

8.6 Workers pay no recruitment fee at any stage of the recruitment process.

8.7 Worker contracts accurately reflect the agreed payment and terms in the recruitment process and are understood and signed by workers.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

1. The facility requests all employees in the facility the need to join in health and labour insurances as per legal law requirement. And the deduction of health and labour insurances is clearly listed in pay records and no mistake was noted.

2. Through employment contract review, all employees in the facility are permanent and no forced deposit condition or other involuntary condition was observed. There is no contractor, sub-contractor, home-worker and apprenticeship in the facility.

3. Through management interview (Ms. Carol Chen / Sales) stated that obligations on employment contract are according to Taiwan Labour Standards Law.

4. All content of contracts are discussed to all new recruits before they sign the contract.

Based on employees interviewed, all workers said they don't pay any no recruitment fee at any stage of the recruitment process.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

1. Employee interview
2. Management interview
3. Employment contrac

Any other comments:

Nil

Non-compliance:

1. Description of non-compliance:

☒ NC against ETI ☐ NC against Local Law ☐ NC against customer code:

It was noted that 5 foreign workers (Vietnam) have paid "VND 14.065.000 (NT 20.092) to Vietnam agency that are meet legal requirement but violated ETI code of no recruitment fee.

Local law and/or ETI requirement:

ETI requirement: Workers pay no recruitment fee at any stage of the recruitment process.

Recommended corrective action:

It's recommended that the facility should follow the ETI code to ensure no recruitment fee for foreign workers.

Action By: Ms. Carol Chen / Sales

Recommended completion timescale: 60 days

Verification method: Follow-Up

Objective evidence observed:

Document review and workers interview

Observation:

Description of observation:

None observed

Local law or ETI requirement:

Not applicable

Comments:

Not applicable

Objective evidence observed:

Not applicable

Good Examples observed:

Description of Good Example (GE):

None observed

Description of Good Example (GE):

None observed

Responsible Recruitment

All Workers

A: Were all workers presented with terms of employment at the time of recruitment, did they understand them and are they same as current conditions?	<input checked="" type="checkbox"/> Terms & Conditions presented <input checked="" type="checkbox"/> Understood by workers <input checked="" type="checkbox"/> Same as actual conditions A1: If any are unchecked, please describe finding and specific category(ies) of workers affected:
B: Did workers' pay any fees, taxes, deposits or bonds for the purpose of recruitment/placement?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No B1: If yes, please describe details and specific category(ies) of workers affected:
C: If yes, check all that apply:	<input type="checkbox"/> Recruitment / hiring fees <input type="checkbox"/> Service fees <input type="checkbox"/> Application costs <input type="checkbox"/> Recommendation fees <input type="checkbox"/> Placement fees <input type="checkbox"/> Administrative, overhead or processing fees <input type="checkbox"/> Skills tests <input type="checkbox"/> Certifications <input type="checkbox"/> Medical screenings <input type="checkbox"/> Passports/ID's <input type="checkbox"/> Work / resident permits <input type="checkbox"/> Birth certificates <input type="checkbox"/> Police clearance fees <input type="checkbox"/> Any transportation and lodging costs after employment offer <input type="checkbox"/> Any transport costs between work place and home <input type="checkbox"/> Any relocation costs after commencement of employment <input type="checkbox"/> New hire training / orientation fees <input type="checkbox"/> Medical exam fees <input type="checkbox"/> Deposit bonds or other deposits <input type="checkbox"/> Any other non-monetary assets <input type="checkbox"/> Other – C1: If other, please give details:
D: If any checked, give details:	N/A

<p align="center">Migrant Workers:</p> <p align="center"><i>The term "migrant worker" refers to a person who is engaged or has been engaged in a remunerated activity in a country of which they are not a national or permanent resident or has purposely migrated on a temporary basis to another in-country region to seek and engage in a remunerated activity</i></p>		
A: Type of work undertaken by migrant workers:	Punch / Spot Welding / Paint	
B: Please give details about recruitment agencies for migrant workers:	Total number of (in country recruitment agencies) used: 1 Total number of (outside of local country) recruitment agencies used: 0 1. Manpower company name: Hong Chang INTERNATIONAL DEVELOP CO., LTD.	
C: Are migrant workers' voluntary deductions (such as for remittances) confirmed in writing by the worker and	<input type="checkbox"/> Yes <input type="checkbox"/> No	C2: Observations: NA

is evidence of the transaction supplied by the facility to the worker?	C1: Please describe finding: NA	
D: Are Any migrant workers in skilled, technical, or management roles <i>Migrant Workers (this should include all migrant workers including permanent workers, temporary and/or seasonal workers)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No D1: If yes, number and example of roles: NA	

NON-EMPLOYEE WORKERS

Recruitment Fees:	
A: Are there any fees?	<input type="checkbox"/> Yes <input type="checkbox"/> No NA
B: If yes, check all that apply:	<input type="checkbox"/> Recruitment / hiring fees <input type="checkbox"/> Service fees <input type="checkbox"/> Application costs <input type="checkbox"/> Recommendation fees <input type="checkbox"/> Placement fees <input type="checkbox"/> Administrative, overhead or processing fees <input type="checkbox"/> Skills tests <input type="checkbox"/> Certifications <input type="checkbox"/> Medical screenings <input type="checkbox"/> Passports/ID's <input type="checkbox"/> Work / resident permits <input type="checkbox"/> Birth certificates <input type="checkbox"/> Police clearance fees <input type="checkbox"/> Any transportation and lodging costs after employment offer <input type="checkbox"/> Any transport costs between work place and home <input type="checkbox"/> Any relocation costs after commencement of employment <input type="checkbox"/> New hire training / orientation fees <input type="checkbox"/> Medical exam fees <input type="checkbox"/> Deposit bonds or other deposits <input type="checkbox"/> Any other non-monetary assets <input type="checkbox"/> Other NA B1 – If other, please give details:
C: If any checked, give details:	NA

Agency Workers (if applicable)

(workers sourced from a local agent who are not directly paid by the site, but paid by the agency, Usually the agencies are paid by the site and the wages of the individual workers are paid by the agency.)

A: Number of agencies used (average):	A1: Names if available: N/A (The Facility don't use agency)
B: Were agency workers' age / pay / hours included within the scope of this audit?	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A
C: Were sufficient documents for agency workers available for review?	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A
D: Is there a legal contract / agreement with all agencies?	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A D1: Please give details:
E: Does the site have a system for checking labour standards of agencies? If yes, please give details.	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A E1: Please give details:

Contractors:	
Note: contractors in this context are generally individuals who supply several workers to a site. Usually the contractors are paid by the site and the wages of the workers are paid by the contractor. Common terms include, gang bosses, labor provider,	
A: Any contractors on site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No A1: If yes, how many contractors are present, please give details:
B: If Yes , how many workers supplied by contractors?	N/A
C: Do all contractor workers understand their terms of employment?	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A C1: Please describe finding:
D: If Yes , please give evidence for contractor workers being paid per law:	N/A

8A: Sub-Contracting and Homeworking

[\(Click here to return to summary of findings\)](#)

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8A.1 There should be no sub-contracting unless previously agreed with the main client.

8A.2 Systems and processes should be in place to manage sub-contracting, homeworking and external processing.

Note to auditor on homeworking:

Report on whether it is direct or via agents. How many workers, relationship with site and what control systems are in place.

Note to auditor on subcontracting: auditor should use this section for subcontractors of part made or wholly made finished goods, this section should not be used for raw material manufacturers unless instructed otherwise by customers

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

1. Based from facility tour, purchase order, production records and inspection records review, there is no subcontracting in the facility.

2. Based from employment contract review; no contractor, sub-contractor, home-worker and apprenticeship in the facility.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

If any processes are sub-contracted – please populate below boxes

Process Subcontracted	Process 1	Process 2
Name of factory	NA	
Address	NA	

Process Subcontracted	Process 3	Process 4
Name of factory	NA	
Address	NA	

Process Subcontracted	Process 5	Process 6
Name of factory	NA	
Address	NA	

Details:

Non-compliance:

1. Description of non-compliance: <input type="checkbox"/> NC against ETI/Additional Elements <input type="checkbox"/> NC against customer code: None observed Local law and/or ETI /Additional Elements requirement: None applicable Recommended corrective action: None applicable	Objective evidence observed: None applicable
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Observation:	
Description of observation: None observed Local law or ETI/Additional elements requirement: None applicable Comments: None applicable	Objective evidence observed: None applicable

Good Examples observed:	
Description of Good Example (GE): None observed	Objective Evidence Observed: None applicable

Summary of sub-contracting – if applicable	
<input type="checkbox"/> Not Applicable please x	
A: Has the auditor made a simple calculation to compare capacity with workers' work load in order to identify possible unrecorded work or undeclared sub-contracting	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A A1: Please describe:
B: If sub-contractors are used, is there evidence this has been agreed with the main client?	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A B1: If Yes , summarise details:

C: Number of sub-contractors/agents used:	N/A
D: Is there a site policy on sub-contracting?	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A D1: If Yes , summarise details:
E: What checks are in place to ensure no child labour is being used and work is safe?	N/A

Summary of homeworking – if applicable			
<input type="checkbox"/> Not Applicable please x			
A: If homeworking is being used, is there evidence this has been agreed with the main client?	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A A1: If Yes , summarise details:		
B: Number of homeworkers	B1: Male: 0	B2: Female: 0	Total: 0
C: Are homeworkers employed direct or through agents?	<input type="checkbox"/> Directly <input type="checkbox"/> Through Agents N/A	C1: If through agents, number of agents:	
		N/A	
D: Is there a site policy on homeworking?	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A		
E: How does the site ensure worker hours and pay meet local laws for homeworkers?	N/A		
F: What processes are carried out by homeworkers?	N/A		
G: Do any contracts exist for homeworkers?	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A G1: Please give details:		
H: Are full records of homeworkers available at the site?	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A		

9: No Harsh or Inhumane Treatment is Allowed

[\(Click here to return to summary of findings\)](#)

ETI

9.1 Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited.

Additional elements:

9.2 companies should provide access to a confidential grievance mechanism for all workers

A: Are there published, anonymous and/or open channels available for reporting any violations of Labour standards and H&S or any other grievances to a 3 rd party?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please give details: There has suggestion box in facility for all employees used, and also has email address, phone Hotline, for reporting grievances.
B: If Yes , are workers aware of these channels and have access? Please give details.	Base on employees interviewed, all workers are aware of these channels and how to use it effectively.
C: If yes, what type of mechanism is used e.g. hotline, whistle blowing mechanism, comment box etc. Please give details.	Suggestion box, Hotline and email of Ministry of Labour
D: Which of the following groups is there a grievance mechanism in place for?	<input checked="" type="checkbox"/> Workers <input type="checkbox"/> Communities <input type="checkbox"/> Suppliers <input type="checkbox"/> Other D1: Please give details: There has suggestion box in facility for all employees used, and also has email address, phone Hotline, for reporting grievances.
E: Are there any open disputes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No E1: If yes, please give details
F: Does the site encourage its business partners (e.g. suppliers) to provide individuals and communities with access to effective grievance mechanisms (e.g. helplines or whistle blowing mechanism)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No F1: If no, please give details
G: Is there a published and transparent disciplinary procedure?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No G1: If no, please explain

H: If yes, are workers aware of these the disciplinary procedure?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: If no, please give details
I: Does the disciplinary procedure allow for deductions from wages (fines) for disciplinary purposes (see wages section)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No I1: If yes, please give details

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

- Ms. Carol Chen / Sales stated that they encourage any employee who feels subjected to harassment or abuse to report instances of harassment or abuse. Once such case happened, the facility management would resolve it timely.
- Based from all interviewed employees stated that they can voice out her complaint to management directly if there was any harassment or abuse. Mr. Wilson Su / Deputy General Manager stated that the complaint of any employee is confidential.
- Based from facility has established Work Rules and CoC review and interviewed management, the facility will treat each employee with dignity and respect, and will not use corporal punishment, threats of violence or other forms of physical, sexual, psychological or verbal harassment or abuse.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

- CoC of the facility
- Work Rules
- Management interview
- Employee interview

Any other comments:

Nil

Non-compliance:

1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: None observed Local law and/or ETI requirement: None observed Recommended corrective action: None applicable	Objective evidence observed: None observed
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Observation:	
Description of observation: None observed Local law or ETI requirement: None observed Comments: None observed	Objective evidence observed: None observed

Good Examples observed:	
Description of Good Example (GE): None observed	Objective Evidence Observed: None observed

10. Other Issue areas: 10A: Entitlement to Work and Immigration

[\(Click here to return to NC-table\)](#)

Additional Elements

10A.1 Only workers with a legal right to work shall be employed or used by the supplier.

10A.2 All workers, including employment agency staff, must be validated by the supplier for their legal right to work by reviewing original documentation.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

1. Only employees with a legal right to work shall be employed or used by the facility. There are no agency staffs, employment agencies in the facility.
2. The legal and reasonable contract was issued by facility in native language with employee's signature.
3. Based from interview with Ms. Carol Chen / sales and all employees, they stated that all employees are employed by the facility directly. There are no employees hired from employment agency.
4. Reviewed employment contract, and found all contracts are signed by employees and employer only.
5. Based from interviewed management, the facility hired foreign employees through a legal outsourcing agent.

Based from one selected foreign employees' interview, they stated that they work here voluntary without any force.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

1. Personnel files
2. Employment contract
3. Management interview
4. Employee interview.

Any other comments:

Nil

Non-compliance:

1. Description of non-compliance: <input type="checkbox"/> NC against ETI/Additional Elements <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: None observed Local law and/or ETI /Additional Elements requirement: None applicable Recommended corrective action: None applicable	Objective evidence observed: None applicable
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Observation:	
Description of observation: None observed Local law or ETI/Additional Elements requirement: None applicable Comments: None applicable	Objective evidence observed: None applicable

Good examples observed:	
Description of Good Example (GE): None observed	Objective Evidence Observed: None applicable

10. Other issue areas 10B2: Environment 2–Pillar

[\(Click here to return to summary of findings\)](#)

To be completed for a 2–Pillar SMETA Audit, and remove the following page which is 10B4 environment 4 pillar

10B2.1 Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits.

10B2.2 The supplier should be aware of and comply with their end clients' environmental requirements. Note for auditors and readers, this is not a full environmental assessment but a check on basic systems and management approach.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

1. Based from facility tour, the facility uses lubricating oil for manufacture and production. There are related SDS on site for reference to all employees. The facility also stores them with secondary container to prevent leakage to affect environment.
2. Based from facility tour, the facility provided secondary container on chemicals storage to prevent the leakage to the ground directly.
3. The facility does not use any hazardous chemicals or materials that may affect the environment.
4. Based from document review, the facility contract with a legal environmental company to deal with their general waste, recyclable material and living garbage.
5. The responsible person, Ms. Carol Chen / Sales to taking care of the environmental Activity, regulations and customer requirements.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

1. SDS of each chemical.

Any other comments:

Nil

Non-compliance:

1. Description of non-compliance: <input type="checkbox"/> NC against ETI/Additional Elements None observed	<input type="checkbox"/> NC against Local Law	Objective evidence observed: <i>Not applicable</i>
Local law and/or ETI/Additional Elements requirement: Not applicable		
Recommended corrective action: Not applicable		

Observation:	
Description of observation: None observed	Objective evidence observed: Not applicable
Local law or ETI/additional elements requirement: Not applicable	
Comments: Not applicable	

Good examples observed:	
Description of Good Example (GE): None observed	Objective Evidence Observed: Not applicable

10. Other issue areas 10B4: Environment 4–Pillar

[\(Click here to return to summary of findings\)](#)

To be completed for a 4–Pillar SMETA Audit and remove the previous page which is 10B2 environment 2 pillar

B.4. Compliance Requirements

10B4.1 Businesses as a minimum must meet the requirements of local and national laws related to environmental standards.

10B4.2 Where it is a legal requirement, businesses must be able to demonstrate that they have the relevant valid permits including for use and disposal of resources e.g. water, waste etc.

10B4.3 Businesses shall be aware of their end client's environmental standards/code requirements

10B4.4 Suppliers should have an environmental policy, covering their environmental impact, which is communicated to all appropriate parties, including its own suppliers.

10B4.5 Suppliers shall be aware of the significant environmental impact of their site and its processes.

10B4.6 The site should measure its impacts, including continuous recording and regular reviews of use and discharge of natural resources e.g. energy use, water use (see 4–pillar audit report and audit checks for details).

10B4.7 Businesses shall make continuous improvements in their environmental performance.

10B4.8 Businesses shall have available for review any environmental certifications or any environmental management systems documentation

10B4.9 Businesses should have a nominated individual responsible for co–ordinating the site's efforts to improve environmental performance.

B4. Guidance for Observations

10B4.10 Suppliers should have completed the appropriate section of the SAQ and made it available to the auditor.

10B4.11 Has the site recently been subject to (or pending) any fines/prosecutions for noncompliance to environmental regulations.

Note for auditors and readers. This environment section is intended to take not more than 0.25 auditor days. It is an assessment only and the main requirement is to establish whether a site is meeting applicable environmental laws and/or has any certifications or environmental management systems in place. Following this assessment, the client/supplier may decide a full environmental audit is required (see also best practice guidance/environment and guidance for auditor)

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

Any other comments:

Non-compliance:	
<p>1. Description of non-compliance:</p> <p><input type="checkbox"/> NC against ETI/Additional Elements <input type="checkbox"/> NC against Local</p> <p><input type="checkbox"/> NC against customer code:</p> <p>Local law and/or ETI/Additional Elements requirement:</p> <p>Recommended corrective action:</p> <p>2. Description of non-compliance:</p> <p><input type="checkbox"/> NC against ETI/Additional Elements <input type="checkbox"/> NC against Local</p> <p><input type="checkbox"/> NC against customer code:</p> <p>Local law and/or ETI/Additional elements requirement:</p> <p>Recommended corrective action:</p>	<p>Objective evidence observed: (where relevant please add photo numbers)</p>

Observation:	
<p>Description of observation:</p> <p>Local law or ETI/Additional elements requirements:</p> <p>Comments:</p>	<p>Objective evidence observed:</p>

Good examples observed:	
<p>Description of Good Example (GE):</p>	<p>Objective Evidence Observed:</p>

Environmental Analysis <i>(Site declaration only – this has not been verified by auditor. Please state units in all cases below.)</i>	
A: Is there a manager responsible for Environmental issues (Name and Position):	
B: Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	<input type="checkbox"/> Yes <input type="checkbox"/> No B1: Please give details:
C: Does the site have a recognised environmental system certification such as ISO 14000 or equivalent? Please give details.	<input type="checkbox"/> Yes <input type="checkbox"/> No C1: Please give details:
D: Does the site have an Environmental policy? <i>(For guidance, please see Measurement criteria)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No D1: If yes, is it publicly available?
E: If yes, does it address the key impacts from their operations and their commitment to improvement?	<input type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details:
F: Does the site have a Biodiversity policy? <i>(For guidance, please see Measurement criteria)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No
G: Is there any other sustainability systems present such as Chain of Custody, Forest Stewardship Council (FSC), Marine Stewardship Council (MSC) etc.? Please give details. <i>(For guidance, please see Measurement criteria)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No G1: Please give details:
H: Have all legally required permits been shown? Please give details.	<input type="checkbox"/> Yes <input type="checkbox"/> No H1: Please give details:
I: Is there a documentation process to record hazardous chemicals used in the manufacturing process?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A I1: Please give details:
J: Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	<input type="checkbox"/> Yes <input type="checkbox"/> No J1: Please give details:
K: Facility has reduction targets in place for environmental aspects e.g. water consumption and discharge, waste, energy and green-house gas emissions:	<input type="checkbox"/> Yes <input type="checkbox"/> No K1: Please give details:
L: Facility has evidence of waste recycling and is monitoring volume of waste that is recycled.	<input type="checkbox"/> Yes <input type="checkbox"/> No L1: Please give details:

M: Does the facility have a system in place for accurately measuring and monitoring consumption of key utilities of water, energy and natural resources that follows recognised protocols or standards?	<input type="checkbox"/> Yes <input type="checkbox"/> No M1: Please give details:	
N: Has the facility checked that any Sub-Contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?	<input type="checkbox"/> Yes <input type="checkbox"/> No N1: Please give details:	
Usage/Discharge analysis		
Criteria	Previous year: Please state period: _____	Current Year: Please state period: _____
Electricity Usage: Kw/hrs		
Renewable Energy Usage: Kw/hrs		
Gas Usage: Kw/hrs		
Has site completed any carbon Footprint Analysis?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes , please state result		
Water Sources: Please list all sources e.g. lake, river, and local water authority.	<ul style="list-style-type: none"> • • • 	<ul style="list-style-type: none"> • • •
Water Volume Used: (m ³)		
Water Discharged: Please list all receiving waters/recipients.	<ul style="list-style-type: none"> • • • 	<ul style="list-style-type: none"> • • •
Water Volume Discharged: (m ³)		
Water Volume Recycled: (m ³)		
Total waste Produced (please state units)		
Total hazardous waste Produced: (please state units)		
Waste to Recycling:		

(please state units)		
Waste to Landfill: (please state units)		
Waste to other: (please give details and state units)		
Total Product Produced (please state units)		

10C: Business Ethics – 4-Pillar Audit

[\(Click here to return to summary of findings\)](#)

To be completed for a 4-Pillar SMETA Audit

10C. Compliance Requirements

10C.1 Businesses shall conduct their business ethically without bribery, corruption, or any type of fraudulent Business Practice.

10C.2 Businesses as a minimum must meet the requirements of local and national laws related to bribery, corruption, or any type of fraudulent Business Practices.

10C.3 Where it is a legal requirement, businesses must be able to demonstrate that they comply with all fiscal legislative requirements.

10C.4 Businesses shall have access to a transparent system in place for confidentially reporting, and dealing with unethical Business Ethics without fear of reprisals towards the reporter.

10C.5 Businesses should have a Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice,

10C.6 Businesses should have a designated person responsible for implementing standards concerning Business Ethics

10C.7 Suppliers should ensure that the staff whose job roles carry a higher level of risk in the area of ethical Business Practice e.g. sales, purchasing, logistics are trained on what action to take in the event of an issue arising in their area.

10C. Guidance for Observations

10C.8 Businesses should communicate their Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice to all appropriate parties, including its own suppliers.

10C.9 Has the site recently been subject to (or pending) any fines/prosecutions for non-compliance to Business Ethics regulations. If so is there evidence that sustainable corrective actions have been implemented

Note for auditors and readers. This Business Ethics section is intended to take not more than 0.25 auditor days. It is an assessment not an audit.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

Any other comments:

Non-compliance:	
<p>1. Description of non-compliance:</p> <p><input type="checkbox"/> NC against ETI/Additional Elements <input type="checkbox"/> NC against Local</p> <p><input type="checkbox"/> NC against customer code:</p> <p>Local law and/or ETI/Additional Elements requirement:</p> <p>Recommended corrective action:</p> <p>2. Description of non-compliance:</p> <p><input type="checkbox"/> NC against ETI/Additional Elements <input type="checkbox"/> NC against Local</p> <p><input type="checkbox"/> NC against customer code:</p> <p>Local law and/or ETI/Additional elements requirement:</p> <p>Recommended corrective action:</p>	<p>Objective evidence observed: (where relevant please add photo numbers)</p>

Observation	
<p>Description of observation:</p> <p>Local law or ETI/Additional elements requirement:</p> <p>Comments:</p>	<p>Objective evidence observed:</p>

Good examples observed:	
<p>Description of Good Example (GE):</p>	<p>Objective Evidence Observed:</p>

A: Does the facility have a Business Ethics Policy and is the policy communicated and applied internally, externally or both, as appropriate?	<input type="checkbox"/> Internal Policy <input type="checkbox"/> Policy for third parties including suppliers A1: Please give details:
B: Does the site give training to relevant personnel (e.g. sales and logistics) on business ethics issues?	<input type="checkbox"/> Yes <input type="checkbox"/> No B1: Please give details:
C: Is the policy updated on a regular (as needed) basis?	<input type="checkbox"/> Yes <input type="checkbox"/> No C1: Please give details:
D: Does the site require third parties including suppliers to complete their own business ethics training	<input type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details:

Other findings

Other Findings Outside the Scope of the Code

Community Benefits <i>(Please list below any specific community benefits that the site management stated that they were involved in, for example, HIV programme, education, sports facilities)</i>

Appendix 1

<p>Comparison between ETI code and Customer's Supplier's Code. Any areas where a site complies with the Customer's Supplier Code, but not with the ETI code are discussed at the audit close out meeting and recorded on the CAPR. Note to supplier "for this customer it may not be necessary to complete corrective actions where NC's DO NOT meet the ETI code, but DO meet your customer's code. If the audit is shared with other customers who work to the ETI code or an equivalent international standard, corrective actions will be necessary."</p> <p><input type="checkbox"/> Not Applicable please x</p>	
<p>NOTE: The provisions of the ETI base Code constitute minimum and not maximum standards, and this code should not be used to prevent companies from exceeding these standards. Companies applying the ETI Base Code are expected to comply with national and other applicable law and, where the provisions of law and the ETI Base Code address the same subject, to apply that provision which affords the greater protection.</p>	<p>Instruction to Audit Company: fill in the relevant clauses from the Customer Supplier Code - where applicable.</p>
ETI Code / Additional Elements	Customer's Supplier Code equivalent
0.A. Universal Rights covering UNGP	0.A. Universal Rights covering UNGP
<p>0.A. Guidance for Observations</p> <p>0.A.1 Businesses should have a policy, endorsed at the highest level, covering human rights impacts and issues, and ensure it is communicated to all appropriate parties, including its own suppliers.</p> <p>0.A.2 Businesses should have a designated person responsible for implementing standards concerning Human rights</p> <p>0.A.3 Businesses shall identify their stakeholders and salient issues.</p> <p>0.A.4 Businesses shall measure their direct, indirect, and potential impacts on stakeholders (rights holders) human rights.</p> <p>0.A.5 Where businesses have an adverse impact on human rights within any of their stakeholders, they shall address these issues and enable effective remediation.</p> <p>0.A.6 Businesses shall have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter.</p>	
0.B. Management Systems & Code Implementation	0.B. Management Systems & Code Implementation
<p>0.1 Suppliers are expected to implement and maintain systems for delivering compliance to this Code.</p>	

<p>0.2 Suppliers shall appoint a senior member of management who shall be responsible for compliance with the Code.</p> <p>0.3 Suppliers are expected to communicate this Code to all employees.</p> <p>0.4 Suppliers should communicate this code to their own suppliers and, where reasonably practicable, extend the principles of this Ethical Code through their supply chain.</p>	
ETI 1. Forced Labour	ETI 1. Forced Labour
<p>1.1 There is no forced, bonded or involuntary prison labour.</p> <p>1.2 Workers are not required to lodge "deposits" or their identity papers with their employer and are free to leave their employer after reasonable notice.</p>	
ETI 2. Freedom of association and the right to collective bargaining are respected	ETI 2. Freedom of association and the right to collective bargaining are respected
<p>2.1 Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.</p> <p>2.2 The employer adopts an open attitude towards the activities of trade unions and their organisational activities.</p> <p>2.3 Workers' representatives are not discriminated against and have access to carry out their representative functions in the workplace.</p> <p>2.4 Where the right to freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining.</p>	
ETI 3. Working conditions are safe and hygienic	ETI 3. Working conditions are safe and hygienic
<p>3.1 A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.</p> <p>3.2 Workers shall receive regular and recorded Health & Safety training, and such training shall be repeated for new or reassigned workers.</p> <p>3.3 Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided.</p>	

<p>3.4 Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers.</p> <p>3.5 The company observing the code shall assign responsibility for Health & Safety to a senior management representative.</p>	
ETI 4. Child labour shall not be used	ETI 4. Child labour shall not be used
<p>4.1 There shall be no new recruitment of child labour.</p> <p>4.2 Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child.</p> <p>4.3 Children and young persons under 18 shall not be employed at night or in hazardous conditions.</p> <p>4.4 These policies and procedures shall conform to the provisions of the relevant ILO Standards.</p>	
ETI 5. Living wages are paid	ETI 5. Living wages are paid
<p>5.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.</p> <p>5.2 All workers shall be provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid.</p> <p>5.3 Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded.</p>	
ETI 6. Working Hours are not excessive	ETI 6. Working Hours are not excessive
<p>6.1 Working hours must comply with national laws, collective agreements, and the provisions of 6.2 to 6.6 below, whichever affords the greater protection for workers. Sub-clauses 6.2 to 6.6 are based on international labour standards.</p> <p>6.2 Working hours, excluding overtime, shall be defined by contract, and shall not exceed 48 hours per week.</p>	

<p>6.3 All overtime shall be voluntary. Overtime shall be used responsibly, taking into account all the following: the extent, frequency and hours worked by individual workers and the workforce as a whole. It shall not be used to replace regular employment. Overtime shall always be compensated at a premium rate, which is recommended to be not less than 125% of the regular rate of pay.</p> <p>6.4 The total hours worked in any 7 day period shall not exceed 60 hours, except where covered by clause 6.5 below.</p> <p>6.5 Working hours may exceed 60 hours in any 7 day period only in exceptional circumstances where all of the following are met:</p> <ul style="list-style-type: none"> – this is allowed by national law; – this is allowed by a collective agreement freely negotiated with a workers' organisation representing a significant portion of the workforce; – appropriate safeguards are taken to protect the workers' health and safety; and – The employer can demonstrate that exceptional circumstances apply such as unexpected production peaks, accidents or emergencies. <p>6.6 Workers shall be provided with at least one day off in every 7 day period or, where allowed by national law, 2 days off in every 14 day period.</p>	
ETI 7. No discrimination is practised	ETI 7. No discrimination is practised
<p>7.1 There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.</p>	
ETI 8. Regular employment is provided	ETI 8. Regular employment is provided
<p>8.1 To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice.</p> <p>8.2 Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour-only contracting, sub-contracting, or home-working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or</p>	

<p>provide regular employment, nor shall any such obligations be avoided through the excessive use of fixed-term contracts of employment.</p> <p>Additional Elements: Responsible Recruitment</p> <p>8.3 Suppliers have full understanding of the entire recruitment process and assess all labour recruiters and intermediaries against legal and/or ethical requirements.</p> <p>8.4 There are effective management systems in place to identify and monitor the hiring and management of all migrant workers, contract workers, agency workers, temporary or casual labour The supplier shall implement processes to enable adequate control over agencies with regards the above points and related legislation.</p> <p>8.5 Employment agencies must only supply workers registered with them.</p> <p>8.6 Workers pay no recruitment fee at any stage of the recruitment process.</p> <p>8.7 Worker contracts accurately reflect the agreed payment and terms in the recruitment process and are understood and signed by workers.</p>	
8A: Sub-Contracting and Homeworking	8A: Sub-Contracting and Homeworking
<p>8A.1 There should be no sub-contracting unless previously agreed with the main client.</p> <p>8A.2 Systems and processes should be in place to manage sub-contracting, homeworking and external processing.</p>	
ETI 9. No harsh or inhumane treatment is allowed	ETI 9. No harsh or inhumane treatment is allowed
<p>9.1 Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited.</p> <p>Additional elements:</p> <p>9.2 companies should provide access to a confidential grievance mechanism for all workers</p>	
10. Other Issue areas: 10A: Entitlement to Work and Immigration	
<p>Additional Elements</p> <p>10A.1 Only workers with a legal right to work shall be employed or used by the supplier.</p> <p>10A.2 All workers, including employment agency staff, must be validated by the supplier for their legal right to work by reviewing original documentation.</p>	
10. Other issue areas 10B2: Environment 2-Pillar	

<p>10B2.1 Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits.</p> <p>10B2.2 The supplier should be aware of and comply with their end clients' environmental requirements.</p> <p><i>Note for auditors and readers, this is not a full environmental assessment but a check on basic systems and management approach.</i></p>	
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SMETA Extra Sections for 4 Pillar Audit:	SMETA Extra Sections for 4 Pillar Audit:
Environment Section	Environment Section
<p>B.4. Compliance Requirements</p> <p>10B4.1 Businesses as a minimum must meet the requirements of local and national laws related to environmental standards.</p> <p>10B4.2 Where it is a legal requirement, businesses must be able to demonstrate that they have the relevant valid permits including for use and disposal of resources e.g. water, waste etc.</p> <p>10B4.3 Businesses shall be aware of their end client's environmental standards/code requirements</p> <p>10B4.4 Suppliers should have an environmental policy, covering their environmental impact, which is communicated to all appropriate parties, including its own suppliers.</p> <p>10B4.5 Suppliers shall be aware of the significant environmental impact of their site and its processes.</p> <p>10B4.6 The site should measure its impacts, including continuous recording and regular reviews of use and discharge of natural resources e.g. energy use, water use (see 4-pillar audit report and audit checks for details).</p> <p>10B4.7 Businesses shall make continuous improvements in their environmental performance.</p> <p>10B4.8 Businesses shall have available for review any environmental certifications or any environmental management systems documentation</p> <p>10B4.9 Businesses should have a nominated individual responsible for co-ordinating the site's efforts to improve environmental performance.</p> <p>B4. Guidance for Observations</p> <p>10B4.10 Suppliers should have completed the appropriate section of the SAQ and made it available to the auditor.</p> <p>10B4.11 Has the site recently been subject to (or pending) any fines/prosecutions for noncompliance to environmental regulations.</p>	
Business Practices Section	

10C. Compliance Requirements

10C.1 Businesses shall conduct their business ethically without bribery, corruption, or any type of fraudulent Business Practice.

10C.2 Businesses as a minimum must meet the requirements of local and national laws related to bribery, corruption, or any type of fraudulent Business Practices.

10C.3 Where it is a legal requirement, businesses must be able to demonstrate that they comply with all fiscal legislative requirements.

10C.4 Businesses shall have access to a transparent system in place for confidentially reporting, and dealing with unethical Business Ethics without fear of reprisals towards the reporter.

10C.5 Businesses should have a Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice,

10C.6 Businesses should have a designated person responsible for implementing standards concerning Business Ethics

10C.7 Suppliers should ensure that the staff whose job roles carry a higher level of risk in the area of ethical Business Practice e.g. sales, purchasing, logistics are trained on what action to take in the event of an issue arising in their area.

10C. Guidance for Observations

10C.8 Businesses should communicate their Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice to all appropriate parties, including its own suppliers.

10C.9 Has the site recently been subject to (or pending) any fines/prosecutions for non-compliance to Business Ethics regulations. If so is there evidence that sustainable corrective actions have been implemented.

Photo Form

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- 1) To start Microsoft Paint, click 'Start', 'Programs', 'Accessories', then 'Paint'.
- 2) Open the image file you wish to edit.
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- 6) Please delete this text once complete.

Building of the facility	Address of the facility	Name of the facility
Gate of the facility	Employee notice boards	Fire detector central control

First aid kit	Handrail	Fire extinguisher
Electronic attendance system	Drinking fountain	Toilet (Male)
Fire hydrant	Warehouse	Evacuation map
Toilet (Female)	Emergency light	Emergency exit

		
Emergency stop button	PPE for employee	PPE for employee-1
		
Employee suggestion box	Washing facilities	Manual fire alarm
		
Mechanical protective cover	SDS on site	Emergency directed light
		
Primary aisles	Smoke detector	Firefighting pump

Assembly & packing area	Power generator	Chemical storage area
Second emergency exit	Second emergency exit-1	Exit sign light

NC Photo:

Missing cover guard on battery terminals	Missing cover guard on electrical box	Missing SDS & GHS label of Diesel

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