



Sedex Members Ethical Trade Audit Report

Version 6.1



Audit Details				
Sedex Company Reference: (only available on Sedex System)	ZC: 1012700	Sedex Site Reference: (only available on Sedex System)	ZS: 1021427	
Business name (Company name):	S.L. PACKAGING PVT. LTD.			
Site name:	S.L. PACKAGING PVT. LTD.			
Site address: (Please include full address)	VILL MURAGACHA, P.O. - JUGBRIYA, P.S. - GHOLA, NEAR CHOCOLATE KARKANA & HP GAS GODOWN, KOLKATA – 700110, WEST BENGAL,	Country:	INDIA	
Site contact and job title:	Mr. Sharad Saraf / Director			
Site phone:	9830623640	Site e-mail:	info@slpackaging.in	
SMETA Audit Pillars:	☒ Labour Standards	☒ Health & Safety (plus Environment 2-Pillar)	☒ Environment 4-pillar	☒ Business Ethics
Date of Audit:	27 and 28 March 2023			

Audit Company Name & Logo: 	Report Owner (payer): (If paid for by the customer of the site please remove for Sedex upload) M/s. S.L. PACKAGING PVT. LTD.
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Audit Conducted By					
Affiliate Audit Company	☒	Purchaser	☐	Retailer	☐
Brand owner	☐	NGO	☐	Trade Union	☐
Multi-stakeholder	☐	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): None

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

Lead auditor: Prasanna Sabato APSCA number: RA 21700425

Lead auditor APSCA status: RA

Team auditor: None

APSCA number: N/A

Interviewers: Prasanna Sabato

APSCA number: RA 21700425

Report writer: Prasanna Sabato

Report reviewer: Alka Shukla-Report Reviewer

Date of declaration: 28-03-2023

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) <i>Note to auditor, please ensure that when issuing the audit report, hyperlinks are retained.</i>		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			☐	☐		0	0	None observed
0B	Management systems and code implementation		☐	☐	☐	0	0	0	None observed
1.	Freely chosen Employment	☐	☐		☐	0	0	0	None observed
2	Freedom of Association	☐	☐		☐	0	0	0	None observed
3	Safety and Hygienic Conditions	☒	☒		☐	1	0	0	NC: It was noted that the evacuation plan posted at work floors was in English and not in local language. Further plan was not prepared section wise and "You are here" marking was declared in many places in the map instead of one area.
4	Child Labour	☒	☒		☐	1	0	0	NC: It was noted that the facility has employed at present around 38 female employees and has not provided creche room facility for the workers as required by law.

5	<u>Living Wages and Benefits</u>	☐	☐		☐	0	0	0	None observed
6	<u>Working Hours</u>	☐	☐		☐	0	0	0	None observed
7	<u>Discrimination</u>	☐	☐		☐	0	0	0	None observed
8	<u>Regular Employment</u>	☒	☒	☐	☐	1	0	0	NC: It was noted that the factory has not get the standing order (Work rule), approved from the concern authority.
8A	<u>Sub-Contracting and Homeworking</u>		☐	☐	☐	0	0	0	None observed
9	<u>Harsh or Inhumane Treatment</u>	☐	☐	☐	☐	0	0	0	None observed
10A	<u>Entitlement to Work</u>		☐	☐	☐	0	0	0	None observed
10B2	<u>Environment 2-Pillar</u>		☐	☐	☐	0	0	0	Not applicable
10B4	<u>Environment 4-Pillar</u>		☐	☐	☐	0	0	0	None observed
10C	<u>Business Ethics</u>		☐	☐	☐	0	0	0	None observed

General observations and summary of the site:

Audit Process

This periodic assessment was conducted on semi- announced basis started on 27th March 2023 at 09.45AM and ended at 03:00 PM on 28th March 2023. One (01) auditor in two (02) days was assigned to verify the overall compliance status of the factory based on 4 Pillar SMETA systems.

Overview of opening meeting, facility management responses

Auditors entered the facility at 09:45 am and conducted an opening meeting with the facility management Mr. Sharad Saraf / Director, Mr. Syed Aamir Hayat / Safety officer, Mr. Sanju Sharma / Checker, Ms. Mithu Rani Roy / Checker and Mr. Sunil Das / WR, - Accountant, according to the ETI Base Code. They assured full co-operation to this audit.

**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:	S.L. PACKAGING PVT. LTD.																							
B: Site name:	S.L. PACKAGING PVT. LTD.																							
C: GPS location: (If available)	GPS Address: VILL MURAGACHA, P.O. - JUGBRIYA, P.S. - GHOLA, NEAR CHOCOLATE KARKANA & HP GAS GODOWN, KOLKATA – 700110, WEST BENGAL,	Latitude: Not available Longitude: Not available																						
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 Number (Factory License) – 021864 / Regd. No. 0015-TP(N)/X/2019 dated 19-09-2019. This license is issued for employing maximum 100 workers and was valid till February 18, 2024.																							
E: Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc	Product: Jute, Cotton, and Made-up bags. Activities: Cutting, Stitching, Finishing, Pressing, Checking, Packing and dispatch.																							
F: Site description: (Include size, location, and age of site. Also, include structure and number of buildings)	<table border="1"> <thead> <tr> <th>Production Building no</th> <th>Description</th> <th>Remark, if any</th> </tr> </thead> <tbody> <tr> <td>Building 1: 2 floors</td> <td>Ground floor: Security, Material Store, Office. 1st floor: Sampling and Office</td> <td>None</td> </tr> <tr> <td>Building 2: Ground floor</td> <td>Fire incident occurred on 19-08-2021 and non-functional as on date.</td> <td>None</td> </tr> <tr> <td>Building 3: Ground floor</td> <td>Ground floor: Cutting, Stitching, Raw material (Fabric) store,</td> <td>None</td> </tr> <tr> <td>Building 4: Ground floor</td> <td>Ground floor: Checking and Packing.</td> <td>None</td> </tr> <tr> <td>Building 4: Ground floor</td> <td>Occupied by another factory named – Pankaj Traders.</td> <td>Used for storage area and not in scope of audit.</td> </tr> <tr> <td>Periphery area</td> <td>DG Room and Pump house, Toilet and wash rooms</td> <td>None</td> </tr> </tbody> </table>			Production Building no	Description	Remark, if any	Building 1: 2 floors	Ground floor: Security, Material Store, Office. 1 st floor: Sampling and Office	None	Building 2: Ground floor	Fire incident occurred on 19-08-2021 and non-functional as on date.	None	Building 3: Ground floor	Ground floor: Cutting, Stitching, Raw material (Fabric) store,	None	Building 4: Ground floor	Ground floor: Checking and Packing.	None	Building 4: Ground floor	Occupied by another factory named – Pankaj Traders.	Used for storage area and not in scope of audit.	Periphery area	DG Room and Pump house, Toilet and wash rooms	None
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	<table border="1"> <tr> <td>Is this a shared building?</td><td>Yes</td><td>None</td></tr> </table> Facility is a Pvt Ltd. Company, established and functional in current location from 2019. Facility is at VILL MURAGACHA, P.O. - JUGBRIYA, P.S. - GHOLA, NEAR CHOCOLATE KARKANA & HP GAS GODOWN, KOLKATA – 700110, WEST BENGAL, India. The total land area occupied by the facility is around 34400 square feet and covered area is around 30,000 square feet including 5 building as below: For below, please add any extra rows if appropriate. F1: Visible structural integrity issues (large cracks) observed? ☐ Yes ☒ No F2: Please give details: No structural integrity observed. F3: Does the site have a structural engineer evaluation? ☒ Yes ☐ No F4: Please give details: Factory has obtained stability certificate after review from competent person on 20th January 2022.	Is this a shared building?	Yes	None
Is this a shared building?	Yes	None		
G: Site function:	☐ Agent ☒ Factory Processing/Manufacturer ☐ Finished Product Supplier ☐ Grower ☐ Homeworker ☐ Labour Provider ☐ Pack House ☐ Primary Producer ☐ Service Provider ☐ Sub-Contractor			
H: Month(s) of peak season: (if applicable)	May to September			
I: Process overview: (Include products being produced, main operations, number of production lines, main equipment used)	Products: The Facility is manufacturing and export of Jute and cotton bags Main Operations: The main activities carried out by the facility are: Raw material receipt - Cutting - Stitching - Finishing - Checking - Packing - Dispatch. Main equipment's/machineries used by facility are Cutting machine, stitching, Pressing machines etc.			
J: What form of worker representation / union is there on site?	☐ Union (name) ☒ Worker Committee ☒ Other (specify) - Grievance handling committee, Health and safety committee, Internal Complaint Committee. ☐ None			
K: Is there any night production work at the site?	☐ Yes ☒ No			

L: Are there any on site provided worker accommodation buildings e.g. dormitories	☐ Yes ☒ No L1: If yes, approx. % of workers in on site accommodation
M: Are there any off site provided worker accommodation buildings	☐ Yes ☒ No M1: If yes, approx. % of workers: Not applicable, no off-site accommodation provided for the workers.
N: Were all site-provided accommodation buildings included in this audit	☐ Yes ☒ No N1: If no, please give details - Not applicable, no accommodation provided for the workers.

Audit Parameters			
A: Time in and time out	Day 1 Time in: 09.45 am Day 1 Time out: 05.45 pm	Day 2 Time in: 10.00 am Day 2 Time out: 03.00 pm	Day 3 Time in: N/A Day 3 Time out: N/A
B: Number of auditor days used:	1.5 auditor days (One auditor in two days)		
C: Audit type:	☐ Full Initial ☒ Periodic ☐ Full Follow-up ☐ Partial Follow-Up ☐ Partial Other If other, please define		
D: Was the audit announced?	☐ Announced ☒ Semi – announced: Window detail: 25-03-2023 to 25-04-2023 ☐ Unannounced		
E: Was the Sedex SAQ available for review?	☒ Yes ☐ No If No, why not		
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	☐ Yes ☒ No If Yes , please capture detail in appropriate audit by clause		
G: Who signed and agreed CAPR (Name and job title)	Mr. Sharad Saraf / Director		
H: Is further information available (If yes, please contact audit company for details)	☐ Yes ☒ No		
I: Previous audit date:	31-01-2022 and 01-02-2022		
J: Previous audit type:	Initial audit		
K: Were any previous audits reviewed for this audit	☒ Yes ☐ No ☐ N/A		

Audit attendance	Management	Worker Representatives	
	Senior management	Worker Committee representatives	Union representatives
A: Present at the opening meeting?	☒ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☒ No
B: Present at the audit?	☒ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☒ No
C: Present at the closing meeting?	☒ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☒ No
D: If Worker Representatives were not present please explain reasons why (only complete if no worker reps present)	Not applicable, Worker representatives were present in audit process		
E: If Union Representatives were not present please explain reasons why: (only complete if no union reps present)	No union formed 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	42	0	0	0	0	0	0	42
Worker numbers – female	38	0	0	0	0	0	0	38
Total	80	0	0	0	0	0	0	80
Number of Workers interviewed – male	6	0	0	0	0	0	0	6
Number of Workers interviewed – female	4	0	0	0	0	0	0	4
Total – interviewed sample size	10	0	0	0	0	0	0	10

A: Nationality of Management	Indian	
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: <u>Indian</u> B2: Nationality 2: _____ B3: Nationality 3: _____	Was the list completed during peak season? ☒ Yes ☐ No If no, please describe how this may vary during peak periods: Not applicable
C: Please provide more information for the three most common nationalities.	C: approx 100% total workforce: Nationality 1 <u>100%</u> C1: approx % total workforce: Nationality 2 _____ C2: approx % total workforce: Nationality 3 _____	
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?	☐ Yes ☒ No	
B: Were workers aware of the code?	☒ Yes ☐ No	
C: Number of group interviews: <i>(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)</i>	01 group of 04 employees (Female – 4)	
D: Number of individual interviews <i>(Please see SMETA Best Practice Guidance and Measurement Criteria)</i>	D1: Male: 6	D2: Female: 0
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>	☒ Yes ☐ No If no, please give details: Not applicable	
F: Interviews were done in private and the confidentiality of the interview process was communicated to the workers?	☒ Yes ☐ No	
G: In general, what was the attitude of the workers towards their workplace?	☒ Favourable ☐ Non-favourable ☐ Indifferent	
H: What was the most common worker complaint?	Employees did not report any complaints.	
I: What did the workers like the most about working at this site?	Management behaviour and good working environment	
J: Any additional comment(s) regarding interviews:	None	
K: Attitude of workers to hours worked:	Good	
L. Is there any worker survey information available?		
☐ Yes ☒ No L1: If yes, please give details:		
M: Attitude of workers: <i>(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</i>		

10 workers (06 male & 04 female) were selected for interview, they were interviewed as 01 group of 04 employees and balance 06 workers were interviewed individually.

The workers were assured of confidentiality, and they spoke freely of their views of the factory. All workers said they were satisfied with their employment at the factory 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 relationships with their supervisors who treated them with respect. They were able to make suggestions to their supervisors and team leaders and sometimes they had seen these suggestions used. They felt able to complain directly to their supervisors but also felt free to give their general concerns to their grievance representative 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

Based on the interaction with workers' committee representative, it was noted that workers' committee representative was not discriminated, and their grievances stated by the workers were effectively solved by the facility management. Further no negative comments were received. No union formed in the facility.

O: Attitude of managers:

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

The facility management was found to be cooperative throughout the audit and accepted to take necessary corrective action for the non-compliances noted.

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. Based on interaction with management and review of records, it was noted that the facility has a policy on covering human rights impacts and issues and is communicated to all appropriate parties, including its own suppliers.
2. Mr. Sharad Saraf/ Director was responsible for implementing standards concerning Human rights.
3. The facility has identified their stakeholders and salient issues.
4. The facility has measured their direct, indirect, and potential impacts on stakeholders (rights holders) human rights.
5. Based on review of records it was noted that the facility has a transparent system in place for confidentially reporting and dealing with human rights impacts without fear of reprisals towards the reporter.

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

Details:

- Facility Policies & Procedures. ETI Code, written policies and procedure that being provided individually to employees.
- Employees' training records showed the facility conducted training for employees about the social compliance when they enter the facility.
- Interaction with Management and Interview with employees

Any other comments: None

A: Policy statement that expresses commitment to respect human rights?	☒ Yes ☐ No A1: Please give details: The facility has a policy on human rights, and has communicated to all appropriate parties, including its own suppliers.
B: Does the business have a designated person responsible for implementing standards concerning Human Rights?	☒ Yes ☐ No Please give details: Name: Mr. Sharad Saraf Job title: Director
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?	☒ Yes ☐ No C1: Please give details: Facility has a transparent system in place for confidentially reporting and dealing with human rights impacts without fear of reprisals towards the reporter.
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)	☒ Yes ☐ No D1: If no, please give details: Not applicable.
E: Does the business demonstrate effective data privacy procedures for workers' information, which is implemented?	☒ Yes ☐ No E1: Please give details: Facility has "Data Privacy policy" and ensure all worker, supplier and customer information is confidential.

Findings		
Finding: Observation ☐	Company NC ☐	Objective evidence observed:
Description of observation:		
None Observed		Not applicable
Local law or ETI/Additional elements / customer specific requirement:		
Not applicable		
Comments:		
Not applicable		

Good examples observed:	
Description of Good Example (GE):	Objective Evidence Observed:
None 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: 2022 __10__ %	A2: This year: Jan 2023 __5__ %
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]	10%	
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: __10__ %	C2: This year __10__ %
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	10%	
E: Are accidents recorded?	☒ Yes ☐ No E1: Please describe: Facility had maintained accident registers in Form-11, 18, 24; however, no accidents were occurred till date.	
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: Number: No accidents and injuries occurred.	F1: Last year: Number: No accidents and injuries occurred till date.
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]	No accidents and injuries occurred till date	
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: No accidents and injuries occurred.	H2: This year: No accidents and injuries were occurred till date.
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. Based on facility tour and review of records, facility has implemented the ETI base code, and the code has been displayed in notice board and communicated to all the employees during induction training.
2. Mr. Sharad Saraf/ Director is responsible for compliance with the code.
3. Based on review of records and interaction with management facility has communicated the ETI base code to their suppliers and obtained a commitment from them to comply with this code requirement.
4. Based on review of records that facility had obtained legally required Business license and approved plant layout from the concerned authority.

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

Details:

- Facility Social Policy and Procedure.
- Business License which is valid till 18th February 2024.
- Interaction with Management and Interview with employees
- The last internal audit was conducted on 06.01.2023 and last risk assessment was conducted on 14-01-2023.

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?

☐ Yes

☒ No

A1: Please give details: No such fine imposed on the site till date.

B: Do policies and/or procedures exist that reduce the risk of forced labour, child labour, discrimination, harassment & abuse?	☒ Yes ☐ No B1: Please give details: The facility has established the policies and procedure with respect to social compliance.
C: If Yes, is there evidence (an indication) of effective implementation? Please give details.	Facility had effectively implemented the social compliance system and ensuring the same by conducting an audit in a periodic manner, necessary corrective and preventive action has been taken by the facility for the non-compliance raised during the audit. Further the report of the same was maintained by the facility.
D: Have managers and workers received training in the standards for forced labour, child labour, discrimination, harassment & abuse?	☒ Yes ☐ No D1: Please give details: All the employees have undergone an induction training where the social compliance policies and procedures were explained.
E: If Yes, is there evidence (an indication) that training has been effective e.g. training records etc.? Please give details	☒ Yes ☐ No E1: Please give details: Based on interaction with the employees, the training provided found effective.
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).	☒ Yes ☐ No F1: Please give details: ISO 9001: 2015: – valid till 21-10-2025
G: Is there a Human Resources manager/department? If Yes, please detail.	☒ Yes ☐ No G1: Please give details: Facility has dedicated HR department to take care of HR activities.
H: Is there a senior person /manager responsible for implementation of the code	☒ Yes ☐ No H1: Please give details: Mr. Sharad Saraf/ Director responsible for compliance with the code.
I: Is there a policy to ensure all worker information is confidential?	☒ Yes ☐ No I1: Please give details: Facility had "Data Privacy policy" to ensure all worker information is confidential.
J: Is there an effective procedure to ensure confidential information is kept confidential?	☒ Yes ☐ No

	J1: Please give details: Facility had a system to ensure the same whether the information was shared on a need-to-know basis only.
K: Are risk assessments conducted to evaluate policy and procedure effectiveness?	☒ Yes ☐ No K1: Please give details: Facility has conducted risk assessment to evaluate policy and procedure effectiveness.
L: Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?	☒ Yes ☐ No L1Please give details: Based on the interaction with the management and review of record that effective action has been taken for the risk identified during internal audit.
M: Does the facility have a policy/code which require labour standards of its own suppliers?	☒ Yes ☐ No M1: Please give details: Facility has a policy which requires labour standards of suppliers
Land rights	
N: Does the site have all required land rights licenses and permissions (see SMETA Measurement Criteria)?	☒ Yes ☐ No N1: Please give details: Facility had obtained "Business License" and "Approved Plant Layout" from the concerned authority which is found valid.
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?	☒ Yes ☐ No O1: Please give details: Facility have systems in place to conduct legal due diligence to recognize and apply national laws and practices relating to land title.
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	☒ Yes ☐ No P1: If yes, how does the company obtain FPIC: Facility has written policy and procedures specific to land rights.
Q: Is there evidence that facility / site compensated the owner/lessor for the land prior to the facility being built or expanded.	☒ Yes ☐ No Q1: Please give details: Facility has compensated the owner for the land prior to the facility being built

R: Does the facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts?	☒ Yes ☐ No R1: Please give details: Facility has taken legal opinion before taking the land
S: Is There any evidence of illegal appropriation of land for facility building or expansion of footprint.	☐ Yes ☒ No S1: Please give details: Not Applicable

Non-compliance:		Objective evidence observed:
1. Description of non-compliance: ☐ NC against ETI/Additional Elements ☐ NC against customer code: None Observed	☐ NC against Local Law	<i>(where relevant please add photo numbers)</i> Not applicable
Local law and/or ETI requirement: Not applicable		
Recommended corrective action: Not applicable		

Observation:	
Description of observation: None Observed Local law or ETI requirement: None Observed 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. The factory has a policy which prohibits forced labour, and this was available for review.
2. There was a non-formalised application procedure which states that workers must present their IDs for proof of age but that only copies must be kept in the personnel files and the original given back to the workers.
3. The terms and conditions of employment state that the workers are free to leave the workplace outside of their working hours. Employees are free to terminate their employment after giving one month prior notice without any further restriction.
4. The factory did not require any payment for work tools, PPE, IC/staff card, training, etc.
5. The factory did not use prison labour.
6. The above was confirmed in management and employee interview.

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

Details:

1. Personnel files (10 sample files were checked)
2. Resignation records of recent 3 months
3. Factory rules
4. Management and employee interview

Any other comments: None

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

D: Are there any restrictions on workers' freedom to terminate employment?	☐ Yes ☒ No D1: Please describe finding: Employees are free to leave their job by giving one-month notice period.
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'?	☐ Yes ☐ No ☒ 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?	☐ Yes ☒ No F1: Please describe finding: Employees are free to leave their workplace without any restriction at the end of the workday.
G: Does the site understand the risks of forced / trafficked / bonded labour in its supply chain	☒ Yes ☐ No ☐ Not applicable G1: If yes, please give details and category of workers affected: The site understands the risks of forced labour and not involved with any kind of force or trafficking labour working, also ensure no bonded labour involved in its supply chain.
H: Is the site taking any steps taking to reduce the risk of forced / trafficked labour?	☒ Yes ☐ No H1: Please describe finding: Facility does not involve on any forced / trafficked labour.

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: <i>(where relevant please add photo numbers)</i> Not applicable

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

Local law or ETI 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

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:

1. There was no union at the site.
2. Based on employee's interview, employees can approach top management directly to report their grievances and necessary corrective action is taken by the management.
3. Facility has formed works committee, Grievance committee and conducted meetings once in three months and the minutes of meetings were recorded for verification and future reference.
4. Based on employee's interview, the facility does not restrict employees from organizing trade unions and has an open mind approach towards the activities of trade unions and their organizational activities.
5. Based on the employee's interview and interaction with facility management, Grievance committee employee representatives are not discriminated, and they are free to carry out their functions like meetings on periodical basis.

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

Details:

1. Social compliance system program and procedure
2. Suggestion boxes complain feedback
3. Meeting minutes
4. Works Committee Minutes dated 14/01/2023; Grievance committee meeting was conducted on dated 17/02/2023
5. Employee interview and management interview
6. Employee employment contracts were reviewed. They both stated that employees are free to form trade unions. Nobody will be treated differently whether they are members of the grievance committee.

Any other comments: none

A: What form of worker representation/union is there on site?	☐ Union (name) ☒ Worker Committee ☒ Other (specify) (Grievance redressal committee, Health and Safety committee and Internal Complaint Committee) ☐ 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?	☐ Yes ☒ No	
D: Is there any other form of effective worker/management communication channel? (Other than union/worker committee e.g. H&S, sexual harassment)	☒ Yes ☐ No D1: Please give details: Facility has open door policy where employees are free to communicate their problems / suggestions / complaints and grievances. While interviewing, all employees reported that they are free to approach the management for any problem. Suggestion/ complaint box is also provided. D2: Is there evidence of free elections? ☒ Yes ☐ No	
E: Does the supplier provide adequate facilities to allow the Union or committee to conduct related business?	☒ Yes ☐ No E1: Please give details: Based on employee's interview and review of records, it was noted that works committee employee representatives are free to carry out their functions like meetings with adequate facilities on periodical basis and the record of the same was maintained.	
F: Name of union and union representative, if applicable:	No union exists in the facility.	F1: Is there evidence of free elections? ☐ Yes ☐ No ☒ N/A
G: If there is no union, is there a parallel means of consultation with workers e.g. worker committees?	Workers Committee	G1: Is there evidence of free elections? ☒ Yes ☐ No ☐ N/A
H: Are all workers aware of who their representatives are?	☒ Yes ☐ No	Based on employee's interview, it was noted that workers were aware about works committee representative.
I: Were worker representatives freely elected?	☒ Yes ☐ No	I1: Date of last election: 19.01.2021
J: Do workers know what topics can be raised with their representatives?	☒ Yes ☐ No	
K: Were worker representatives/union representatives interviewed?	☒ Yes ☐ No If Yes , please state how many: 01	

L: Please describe any evidence that union/worker's committee is effective? <i>Specify date of last meeting; topics covered; how minutes were communicated etc.</i>	During last meeting held on 14/01/2023, topics discussed during the committee meeting were regarding issues on general health and safety.	
M: Are any workers covered by Collective Bargaining Agreement (CBA)?	☐ Yes ☒ No	
If Yes , what percentage by trade Union/worker representation	M1: _ Not applicable _% workers covered by Union CBA	M2: _ Not applicable % workers covered by worker rep CBA
M3: If Yes , does the Collective Bargaining Agreement (CBA) include rates of pay?	☐ Yes ☐ No Not applicable	

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: <i>(where relevant please add photo numbers)</i> 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

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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. General Health and Safety management

- Mr. Sharad Saraf/ Director is responsible for Health & Safety aspects for the site
- Health & Safety Committee meeting minutes dated 10/01/2023 between the Health and Safety committee (workers) and the H&S manager showed each point was acted on.
- Potable water was freely available in all areas and test certificates were up to date.
- Sufficient clean toilets were always available to workers.
- Ventilation, temperature, and lighting were adequate for the production processes.

2. Fire Safety

- There were at least 2 exits from each work area and these were clearly marked.
- Firefighting equipment such as 19 fire extinguishers, 14 emergency lights, 5 fire alarm call points, 6 smoke detectors, 04 hydrant and hose reels were provided in the facility which was found sufficient. However, it was noted that one fire incident occurred in Building 2 on 19-08-2021 and is non-functional as on date.
- Evacuation diagrams were posted in all areas and understood by all workers interviewed.
- Fire drills were organized and recorded every 2 months as per the law. The last drill was conducted on 15.03.2023.
- Firefighting training had been given through Balaji Fire protection System on 10-11-2022 where around 10 employees were trained.
- Facility has marked all the exits and emergency exits in a language understood by majority of the employees.

3. Machine & Electrical safety

- All machine and electrical equipment were maintained in good condition.
- There were competent mechanic & electricians at the site to do the electrical work.
- Facility had obtained periodic inspection certificate for all the machineries used.

4. Chemical safety

- Workers in the chemical store confirmed that they had been trained on correct handling procedures as well as what to do in an emergency. No hazardous chemicals used in process work.

5. Medical services

-Facility has provided well equipped first aid boxes. All the eligible employees were covered under employee state insurance scheme.

- First aid awareness training was provided (from St. John ambulance) to 20 employees on 12/11/2022. Five first aiders were available holding certificates valid for 3 years issued on 10-01-2023.

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

Details:

- Health and Safety Policy.
- Factory License – valid till 18-02-2024.
- Approved layout plan (Plan no. 321) obtained on 18.01.2022.
- Fire License obtained on dated 16.07.2021, and valid for three years from issue date.
- Industrial accident records – Updated till February 2023
- First aid awareness training was provided (from St. John ambulance) to 20 employees on 12/11/2022. Five first aiders were available holding certificates valid for 3 years issued on 10-01-2023.
- Health & Safety Committee meeting minutes dated 10/01/2023
- Drinking Water Test report dated 28-09-2022 from “ND International”
- Hand sanitization and temperature check must before entry in facility.
- Facility has maintained social distancing in the facility.
- Interaction with Management and Interview with employees.

Any other comments: None

A: Does the facility have general and occupational Health & Safety policies and procedures that are fit for purpose and are these communicated to workers?	☒ Yes ☐ No A1: Please give details: Facility had established general Health & Safety, occupational Health & Safety policies and procedures that are fit for purpose, and these are communicated to workers during induction training.
B: Are the policies included in workers' manuals?	☒ Yes ☐ No B1: Please give details: Facility had included the social compliance policies in induction training program and also posted in notice board. Facility also provided all the information in the appointment letter.
C: Are there any structural additions without required permits/inspections (e.g. floors added)?	☐ Yes ☒ No C1: Please give details: Facility had maintained the approved plant layout as per the current setup.
D: Are visitors to the site informed on H&S and provided with personal protective equipment	☒ Yes ☐ No D1: Please give details: Facility visitors are informed on health & safety provided with appropriate personal protective equipment.
E: Is a medical room or medical facility provided for workers?	☐ Yes ☒ No E1: Please give details: No medical room available (legally not required) as the facility is having less than 500 employees.

If yes, do the room(s) meet legal requirements and is the size/number of rooms suitable for the number of workers.	
F: Is there a doctor or nurse on site or there is easy access to first aider/trained medical aid?	☒ Yes ☐ No F1: Please give details: First aid awareness training was provided (from St. John ambulance) to 20 employees on 12/11/2022. Five first aiders were available holding certificates valid for 3 years issued on 10-01-2023.
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?	☐ Yes ☒ No G1: Please give details: Not applicable
H: Is secure personal storage space provided for workers in their living space and is fit for purpose?	☐ Yes ☒ No H1: Please give details: Not applicable
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?	☒ Yes ☐ No I1: Please give details: Facility had conducted risk assessment and the appropriate corrective and preventive action has been taken by the facility for the identified risks. The last risk assessment was conducted on 14-01-2023.
J: Is the site meeting its legal obligations on environmental requirements including required permits for use and disposal of natural resources?	☒ Yes ☐ No J1: Please give details: Facility is meeting its legal obligations on environmental requirements including required permits for use and disposal of natural resources.
K: Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?	☒ Yes ☐ No K1: Please give details: Based on interaction with facility management that the facility does not use any banned chemicals and meet all the environmental standards based on customer requirement.

Non-compliance:

1. Description of non-compliance:

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

Finding: It was noted that the evacuation plan posted at work floors was in English and not in local language. Further plan was not prepared section wise and "You are here" marking was declared in many places in the map instead of one area.

Local law and/or ETI requirement

Local law: According to Section 38 (1 & 2) of the Factories Act, 1948, Every factory shall provide and maintain 1) a) safe means of escape for all person in the event of fire and b) the necessary equipment and facilities for extinguishing fire 2) effective measures shall be taken to ensure that in every factory all the workers are familiar with the means of escape in case of fire and have been adequately trained in the routine to be followed in such cases.

ETI requirement: According to ETI Base code 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.

Recommended corrective action:

It is recommended to the facility to post the evacuation plan in local language and mark "You are here" in the plan in one area at the marked location.

Objective evidence observed:

(where relevant please add photo numbers)

Observed during factory tour

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

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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.

1. Based on interaction with facility management, all employees are hired by the Human Resource Department only.
2. Based on review of hiring policy documents, employee's ID for age proof such as Voter ID, Driving License, Dental Certificate and School Certificate was checked by HR department prior to hiring. The employees without valid ID certificates are not being hired.
3. Based on the policy review, the minimum hiring age of the facility is 18 years old.
4. Based on employees' interview, any suspect of child labor can be reported to facility management.
5. Based on the employee interviews, review of facility's Anti Child Labor & Hiring Policy and age proof documents, the facility has complied with ILO Standards for Child Labor.

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

Details:

- Child Labor and Child Labor Remediation Policy.
- Age Proof records of 10 out of 10 selected samples.
- Interaction with Management and Interview with employees.

Any other comments: none

A: Legal age of employment:	14 Years old for young employees and 18 years old for adult workers
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?	☐ Yes ☒ 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)	☐ Yes ☒ No E1: If yes, give details

Non-compliance:	
1. Description of non-compliance: ☐ NC against ETI ☒ NC against Local Law ☐ NC against customer code: Finding: It was noted that the facility has employed at present around 38 female employees and has not provided creche room facility for the workers as required by law. Local law and/or ETI requirement: Local law: According to Section 48(1) of The Factories Act, 1948, In every factory wherein more than (thirty woman workers) are ordinarily employed there shall be provided and maintained a suitable room or rooms for the use of children under the age of six years of such woman. Recommended corrective action: It is recommended to the facility to provide cheche room with adequate facility for the workers as required by law.	Objective evidence observed: (where relevant please add photo numbers) Observed during factory tour

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. Based on review of wage records, the facility has paid the applicable minimum wages to all the employees.
2. Legal minimum wage was paid to all the workers; the legal minimum wage of West Bengal (for Garment manufacturing industry) from 1st January 2023 in Zone A; Unskilled – INR 9784.00 per month; Semi-skilled – INR 10763.00 per month; Skilled – INR 11840.00 per month; highly skilled – INR 13023.00 per month
3. Based on employee's interview, wages are fixed on monthly rated and were paid monthly on or before 7th day of the next month.
4. Based on employee's interview, wage slips are provided to all the employees and employees are aware of their wage calculations.
5. Based on wage record review, all employees are covered under social security benefit of Employees provident fund and employees state insurance.
6. Deductions from wages as a disciplinary measure and any other illegal deductions are not permitted as per the facility rules.
7. Based on employee's interview and record review all the employees have received appointment letter with written and understandable information about their employment conditions in respect to wages.
8. Based on record review and from employees' interview overtime hours are compensated at 200% of the normal rate of wages for all employees.

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

Details:

- Facility Policy on wages and benefits.
- Salary register, pay slip and Time records for 10 selected samples for 10 attendance records and payroll records for February 2023 (Current/latest month), 10 attendance records and payroll records for October 2022 (Non-peak month) and 10 attendance records and payroll records for May 2022 (Peak month) were reviewed in this audit.
- Employees Provident Fund and employees state insurance remittance and receipts.
- Leave with wage records
- Bonus paid records.

- Settlement (Full & final) records.
- List of National and Festival Holidays.
- Interaction with management and Employees

Any other comments: None

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:

(where relevant please add photo numbers)

Not Applicable

Observation:

Description of observation:

None

Local law or ETI requirement:

Not Applicable

Comments:

Not Applicable

Objective evidence observed:

Not Applicable

Good Examples observed:

Description of Good Example (GE):

None

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: 9 hours per day / 48 hours per week	A1: 8 hours per day / 48 hours per week	A2: ☐ Yes ☒ No
B: Overtime hours: (Maximum legal and actual overtime hours, please state if possible per day, week, and month)	Legal maximum: 2 hours per day / 12 hours per week / 50 hours per quarter	B1: B1: No Overtime work observed	B2: ☐ Yes ☒ No
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: The legal minimum wage of West Bengal (for Jute bags manufacturing industry) from 1 st January 2023 in Zone A; Unskilled – INR 9748.00 per month; Semi-skilled – INR 10763.00 per month; Skilled – INR 11840.00 per month; Highly skilled – INR 13023.00 per month	C1: for unskilled employees INR 9800.00 per month. Semi-skilled INR 11000.00 to INR 13500.00 per month. Skilled: INR 21500.00 per month.	C2: ☐ Yes ☒ 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: 200% of normal rate of wages	D1: No overtime worked in all the sample months. As per workers interview and records review it was confirmed that OT rate is 200% of normal rate of wages	D2: ☐ Yes ☒ No NA

Wages analysis: (Click here to return to Key Information)		
A: Were accurate records shown at the first request?	☒ Yes ☐ No	
A1: If No , why not?	Not applicable	
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)	A total of 10 employees were interviewed and the same numbers of records were reviewed for the months: 10 attendance records and payroll records for February 2023 (Current month), 10 attendance records and payroll records for October 2022 (Non-peak month) and 10 attendance records and payroll records for May 2022 (Peak month) were reviewed in this audit.	
C: Are there different legal minimum wage grades? If Yes , please specify all.	☒ Yes ☐ No	C1: If Yes , please give details: Legal minimum wage was paid to all the workers; the legal minimum wage of West Bengal (for Jute bags manufacturing industry) from 1 st January 2022 in Zone A; Unskilled – INR 9748.00 per month; Semi-skilled – INR 10763.00 per month; Skilled – INR 11840.00 per month; Highly skilled – INR 13023.00 per month
D: If there are different legal minimum grades, are all workers graded and paid correctly?	☒ Yes ☐ No ☐ N/A	D1: If No , please give details: Not applicable
E: For the lowest paid production workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum?	☐ Below legal min ☐ Meet ☒ Above	E1: Lowest actual wages found: <i>Note: full time employees and please state hour / week / month etc.</i> The lowest wages paid was above INR 9748.00 The lowest wages paid by the facility for workers are as below: Unskilled: INR 9800.00 per month. Semi-skilled INR 11000.00 to INR 13500.00 per month. Skilled: INR 21500.00 per month.
F: Please indicate the breakdown of workforce per earnings:	F1: <u>Nil</u> % of workforce earning under minimum wage F2: <u>Nil</u> % of workforce earning minimum wage F3: <u>100</u> % of workforce earning above minimum wage	
G: Bonus Scheme found: Please specify details:	Bonus Scheme found: <i>Note: type of employee (e.g. full time, temp, etc.) and please state which units e.g. /hour /week /month etc.</i> Facility had a system to pay one month bonus (around 8.33% and above) of bonus which is arrived from the earned wages of April 2021 to March 2022 which complies with the legal requirement. Bonus was paid on dated 15/09/2022.	
H: What deductions are required by law e.g. social insurance?	Employee Provident Fund, Employee State insurance, Professional tax.	

Please state all types:			
I: Have these deductions been made?	☒ Yes ☐ No	I1: Please list all deductions that have been made.	1. Employee Provident Fund @12% 2. Employee State insurance @0.75% 3. Professional Tax Please describe:
		I2: Please list all deductions that have not been made.	1. 2. Please describe: Not applicable
J: Were appropriate records available to verify hours of work and wages?	☒ Yes ☐ No		
K: Were any inconsistencies found? (if yes describe nature)	☐ Yes ☒ No	K1: Type ☐ Poor record keeping ☐ Isolated incident ☐ 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)	☒ Yes ☐ No L1: Please give details: Facility had implemented biometric reading system to record the in/out time recording for all employees.		
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>	☐ Yes ☒ No M1: Please specify amount/time: Facility did not define any living wages. At present facility is following the applicable minimum wages as notified by the State Government.		
M2: If yes, what was the calculation method used.	☐ ISEAL/Anker Benchmarks ☐ Asia Floor Wage ☐ Figures provided by Unions ☐ Living Wage Foundation UK ☐ Fair Wear Wage Ladder ☐ Fairtrade Foundation Other – please give details: Not Applicable		
N: Are there periodic reviews of wages? If Yes give details (include whether there is consideration to basic needs of workers plus discretionary income).	☒ Yes ☐ No N1 Please details: West Bengal Government will revise the minimum wages on the month of January and July every year and the same will be paid to the employees accordingly.		

O: Are workers paid in a timely manner in line with local law?	☒ Yes ☐ No
P: Is there evidence that equal rates are being paid for equal work:	☒ Yes ☐ No Details: Based on review of wage records, equal rates are being paid for equal work.
Q: How are workers paid:	☐ Cash ☐ Cheque ☒ Bank Transfer ☐ Other Q1: If other, please explain: Not applicable

6: Working Hours are not Excessive

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

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

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. Facility has restricted normal working hours to 8 hours per day and 48 hours per week. Further the facility had restricted the overtime hours to the total of 12 hours per week as per policy however no overtime done in any of the reviewed sample months.
2. Based on tour of the facility, it was noted that the working hours and weekly rest day are displayed on notice board.
3. The facility has implemented biometric attendance system for all employees.
4. Overtime was found voluntary.

Based on review of time records, the working hours could be summarized as follows:

- The standard working hours for **February 2023 (Current month)**, the average working hours of 10 selected samples were 46.00 hours/week. Maximum working hours per week were 48 hours (7 out of 10 selected samples).
- **For October 2022 (Non-peak month)**, the average working hours of 10 selected samples were 40.00 Hours/week. Maximum working hours per week were 48 hours (5 out of 10 selected samples).
- **For May 2022 (Peak month)** the average working hours of 10 selected samples were 47.00 hours/week. Maximum working hours per week were 48 hours (8 out of 10 selected samples).

Based on the provided attendance records, the status of overtime hours in sample months was as below.

February 2023 (current month): No Overtime Observed

October 2022 (Non-peak month): No Overtime Observed

May 2022 (Peak month): No Overtime Observed

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

Details:

- Facility Policy on working hours.
- In/Out time records and Salary register for 10 selected samples for 01 current month and 02 random months.
- Interaction with management and Employees.

Any other comments: None

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:

(where relevant please add photo numbers)

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: Factory had implemented biometric reading system to record the in/out time for all the employees.		
B: Is sample size same as in wages section?	☒ Yes ☐ No B1: If no, please give details: Not applicable		
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: Not applicable	
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:		

		Not applicable
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: Not applicable
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: Not applicable	F3: Is this allowed by local law? ☒ Yes ☐ No In accordance with Factories Act 1948, Chapter VI, Section 52 (1), No adult worker shall be required or allowed to work in a factory on the first day of the week (hereinafter referred to as the said day) unless- (a) He has or will have a holiday for a whole day on one of the three days immediately before or after the said day, and (b) The manager of the factory has, before the said day or the substituted day under clause (a) whichever is earlier, - (i) Delivered a notice at the office of the Inspector of his intention to require the worker to work on the said day and of the day which is to be substituted, and (ii) Displayed a notice to that effect in the factory: Provided that no substitution shall be made which will result in any worker working for more than ten days consecutively without a holiday for a whole day.
	Maximum number of days worked without a day off (in sample): 06 days	
	6 days	
Standard/Contracted Hours worked		
G: Were standard working hours over 48 hours per week found?	☐ Yes ☒ No	G1: If yes, % of workers & frequency: Not applicable
H: Any local waivers/local law or permissions which allow averaging/annualised hours for this site?	☐ Yes ☒ No	H1: If yes, please give details: Not applicable
Overtime Hours worked		
I: Actual overtime hours worked in sample (State per day/week/month)	Highest OT hours: 0 hours/ month in February 2023 (Current month), 0 hours/ month in October 2022 (Non-peak moth) 0 hours/ month in March 2022 (Peak moth)	

J: Combined hours (standard or contracted + overtime hours = total) over 60 found? Please give details:	☐ Yes ☒ No	
K: Approximate percentage of total workers on highest overtime hours:	0 % employees in February 2023 (within the sample employees) 0 % employees in October 2022 (within the sample employees) 0 % employees in May 2022 (within the sample employees)	
L: Is overtime voluntary?	☒ Yes ☐ No ☐ Conflicting Information	☒ Yes ☐ No ☐ Conflicting Information
Overtime Premiums		
M: Are the correct legal overtime premiums paid?	☒ Yes ☐ No ☐ N/A – there is no legal requirement to OT premium	M1: Please give details of normal day overtime premium as a % of standard wages: 200% of the normal wage provided for overtime hours.
N: Is overtime paid at a premium?	☒ Yes ☐ No	N1: If yes, please describe % of workers & frequency: All the employees who carried out overtime are paid with 200% of normal rate of wages as overtime premium as per the legal requirement which was paid along with salary.
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.	☐ No ☐ Consolidated pay (May be standard wages above minimum legal wage, with no/low overtime premium) ☐ Collective Bargaining agreements ☐ Other	
	O1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or Other	
	Not applicable	
P: If more than 60 total hours per week and this is legally allowed, are there other considerations? Please complete the boxes where relevant.	☐ Overtime is voluntary ☐ Onsite Collective bargaining allows 60+ hours/week ☐ Safeguards are in place to protect worker's health and safety ☐ Site can demonstrate exceptional circumstances ☐ Other reasons (please specify)	
	P1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other:	

	Not applicable
Q: Is there evidence that overtime hours are being used for extended periods to make up for labour shortages or increased order volumes?	☐ Yes ☒ No Q1: If yes, please give details: Not applicable
R: If sufficient workers cannot be hired, are new working time arrangements explored to ensure that overtime is the exception rather than the rule.	☒ Yes ☐ 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 on review of wage records and employees' interview, no discrimination was noted in hiring, compensation, access to training, promotion, termination, or retirement.
2. Mr. Sharad Saraf/ Director was responsible for the investigation and disposal of discrimination case.
3. Based on wage records review, the facility provides the same pay for male/female employees for same work of similar nature.

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

Details:

- Facility Anti - discrimination policy.
- Appointment letter with terms and conditions for 10 out 10 selected samples.
- Salary and other benefit records.
- Interaction with management and Employees

Any other comments: None

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?:	☐ Hiring ☐ Compensation ☐ Access to training ☐ Promotion ☐ Termination or retirement ☒ No evidence of discrimination found C1: Please give details: Not applicable

Professional Development

A: What type of training and development are available for workers?

Facility had a system of professional development of their employees & staff based on character, attendance, any disciplinary action, involvement in training program etc.

B: Are HR decisions e.g. promotion, training, compensation based on objective, transparent criteria?

☒ Yes
☐ No

If no, please give details: Not applicable

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:

(where relevant please add photo numbers)
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

8: Regular Employment Is Provided

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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. Based on record review and employee's interview appointment letters issued to all 10 out of 10 selected employees.
2. Based on interaction with the facility management, it was noted that all employees are employed on regular basis; and no casual and apprentice employees were engaged.
3. No migrant worker in this facility.
4. Based on interaction with employees, no recruitment fee is required at any stage of the recruitment process.

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

Details:

- Facility Policy on regular employment.
- Appointment letter with terms and conditions for 10 out of 10 selected samples.
- Salary and other benefit records.
- Interaction with management and Employees.

Any other comments: None

Non-compliance:	
1. Description of non-compliance: ☒ NC against ETI ☒ NC against Local Law ☐ NC against customer code: Finding: It was noted that the factory has not get the standing order (Work rule), approved from the concern authority. Local law and/or ETI requirement: Local law: According to Section 9 of The Industrial Employment (Standing Orders) Act, 1946, The text of the standing order finally certified under this Act shall be prominently posted by the employer in English and in the language understood by the majority of his workmen on special boards to be maintained for the purpose at or near the entrance through which the majority of the workmen enter the Industrial establishment and in all departments thereof where the workmen are employed. ETI requirement: According to ETI Base code 8.1: To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice. Recommended corrective action: It is recommended to the facility to get the standing order certified from the concern authority and communicate the same explicitly to all the employees.	Objective evidence observed: (where relevant please add photo numbers) Observed during document review

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

Responsible Recruitment

All Workers	
A: Were all workers presented with terms of employment at the time of recruitment, did they	☒ Terms & Conditions presented ☒ Understood by workers ☒ Same as actual conditions

understand them and are they same as current conditions?	A1: If any are unchecked, please describe finding and specific category(ies) of workers affected: N/A	
B: Did workers' pay any fees, taxes, deposits or bonds for the purpose of recruitment/placement?	☐ Yes ☒ No B1: If yes, please describe details and specific category(ies) of workers affected:	
C: If yes, check all that apply:	☐ Recruitment / hiring fees ☐ Service fees ☐ Application costs ☐ Recommendation fees ☐ Placement fees ☐ Administrative, overhead or processing fees ☐ Skills tests ☐ Certifications ☐ Medical screenings ☐ Passports/ID's ☐ Work / resident permits ☐ Birth certificates ☐ Police clearance fees ☐ Any transportation and lodging costs after employment offer ☐ Any transport costs between work place and home ☐ Any relocation costs after commencement of employment ☐ New hire training / orientation fees ☐ Medical exam fees ☐ Deposit bonds or other deposits ☐ Any other non-monetary assets ☐ Other – C1: If other, please give details:	
D: If any checked, give details:	Not applicable	

Migrant Workers: <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>		
A: Type of work undertaken by migrant workers:	No migrant worker in this facility.	
B: Please give details about recruitment agencies for migrant workers:	B1: Total number of (in country recruitment agencies) used: B2: Total number of (outside of local country) recruitment agencies used: Not applicable	
C: Are migrant workers' voluntary deductions (such as for remittances) confirmed in writing by the worker and is evidence of the transaction supplied by the facility to the worker?	☐ Yes ☐ No C1: Please describe finding: Not applicable	C2: Observations: Not applicable

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>	☐ Yes ☐ No D1: If yes, number and example of roles: Not applicable
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NON-EMPLOYEE WORKERS

Recruitment Fees:	
A: Are there any fees?	☐ Yes ☒ No
B: If yes, check all that apply:	☐ Recruitment / hiring fees ☐ Service fees ☐ Application costs ☐ Recommendation fees ☐ Placement fees ☐ Administrative, overhead or processing fees ☐ Skills tests ☐ Certifications ☐ Medical screenings ☐ Passports/ID's ☐ Work / resident permits ☐ Birth certificates ☐ Police clearance fees ☐ Any transportation and lodging costs after employment offer ☐ Any transport costs between work place and home ☐ Any relocation costs after commencement of employment ☐ New hire training / orientation fees ☐ Medical exam fees ☐ Deposit bonds or other deposits ☐ Any other non-monetary assets ☐ Other B1 – If other, please give details:
C: If any checked, give details:	Not applicable

Agency Workers (if applicable)	
<i>(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.)</i>	
A: Number of agencies used (average):	A1: Names if available: Not applicable

B: Were agency workers' age / pay / hours included within the scope of this audit?	☐ Yes ☐ No Not applicable
C: Were sufficient documents for agency workers available for review?	☐ Yes ☐ No Not applicable
D: Is there a legal contract / agreement with all agencies?	☐ Yes ☐ No D1: Please give details: Not applicable
E: Does the site have a system for checking labour standards of agencies? If yes, please give details.	☐ Yes ☐ No E1: Please give details: Not applicable

Contractors: <i>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,</i>	
A: Any contractors on site?	☐ Yes ☒ No A1: If yes, how many contractors are present, please give details: Not applicable, no contractors engaged
B: If Yes , how many workers supplied by contractors?	Not applicable, no contractors engaged
C: Do all contractor workers understand their terms of employment?	☐ Yes ☒ No C1: Please describe finding: Not applicable, no contractors engaged
D: If Yes , please give evidence for contractor workers being paid per law:	Not applicable, no contractors engaged

8A: Sub-Contracting and Homeworking

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

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

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 on the interaction with the facility management and employee's interview, it is noted that all the core production is carried out in the audited facility.
2. The facility does not use any sub-contractor.
3. Facility is not using any home workers.

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

- Facility Sub-Contracting Policy.
- Inward and out-ward material register.
- Production records.
- Interaction with management.

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

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

Details: None

Non-compliance:	
1. Description of non-compliance: ☐ NC against ETI/Additional Elements ☐ NC against Local Law ☐ NC against customer code: None Observed Local law and/or ETI /Additional Elements requirement: Not applicable Recommended corrective action: Not applicable	Objective evidence observed: Not applicable

Observation:	
Description of observation: None Observed Local law or ETI/Additional elements 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 of sub-contracting – if applicable	
☒ 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	☒ Yes ☐ No A1: Please describe: Based on review of production records, the capacity with workers workload found balanced, hence no possibility of unrecorded work hours.
B: If sub-contractors are used, is there evidence this has been agreed with the main client?	☐ Yes ☐ No B1: If Yes , summarise details: Not applicable

C: Number of sub-contractors/agents used:	0
D: Is there a site policy on sub-contracting?	☐ Yes ☐ No D1: If Yes , summarise details: Not applicable
E: What checks are in place to ensure no child labour is being used and work is safe?	Not applicable

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

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 3rd party?	☒ Yes ☐ No A1: Please give details: The facility has formed Internal complaints Committee for the Sexual Harassment prevention, prohibition and redressal at workplace with an external NGO member. The last committee meeting was held on 21.01.2023.
B: If Yes, are workers aware of these channels and have access? Please give details.	Internal complaints committee representative communicates the details to their employees in their respective section and workers are aware of these channels and have access to the same.
C: If yes, what type of mechanism is used e.g. hotline, whistle blowing mechanism, comment box etc. Please give details.	Direct communication during meeting and through suggestion/ complaint box
D: Which of the following groups is there a grievance mechanism in place for?	☒ Workers ☒ Communities ☒ Suppliers ☐ Other D1: Please give details: Facility had effective grievance mechanism in place where workers, communities & suppliers can express their grievance through Suggestion box, Committee meetings etc.
E: Are there any open disputes?	☐ Yes ☒ No E1: If yes, please give details: Not applicable
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)	☒ Yes ☐ No F1: If no, please give details: Not applicable
G: Is there a published and transparent disciplinary procedure?	☒ Yes ☐ No G1: If no, please explain: Not applicable

H: If yes, are workers aware of these the disciplinary procedure?	☒ Yes ☐ No H1: If no, please give details: Not applicable
I: Does the disciplinary procedure allow for deductions from wages (fines) for disciplinary purposes (see wages section)?	☐ Yes ☒ No I1: If yes, please give details: Not applicable

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 on the interaction with facility management and employee's interview, it is noted that no case of abuse or discipline has happened in Facility and Facility has a written disciplinary procedure that is displayed in the notice board of the facility.

The facility has formed ICC (Internal Complaint Committee) with external NGO member as a legal requirement and conducts meetings in regular intervals. The last meeting was conducted on 21-01-2023.

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

Details:

- Facility Policy on harsh and inhumane treatment
- Interaction with management and Employees
- The facility has formed ICC (Internal Complaint Committee) with external NGO member Mr. Jaydeep Dey (Advocate).

Any other comments: None

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:

(where relevant please add photo numbers)

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

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. Based on the review of employee's time/ wage records and employee's interview, the facility has not employed any foreign nationals.
2. Based on the review of employee personal files, all the employees are holding the legal rights to work.
3. It was noted through facility tour and audit process that there is no evidence of prison labor in the facility.

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

Details:

1. Interaction with Management and Employees.
2. Time/ wage records and personal files.
3. Hiring procedure
4. Worker handbook

Any other comments: None

Non-compliance:

1. Description of non-compliance:

☐ NC against ETI/Additional Elements

☐ NC against Local Law

☐ NC against customer code:

None Observed

Local law and/or ETI /Additional Elements requirement:

Not applicable

Recommended corrective action:

Not applicable

Objective evidence observed:

Not applicable

Observation:	
Description of observation: None Observed Local law or ETI/Additional Elements 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

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:

1. The facility has Mr. Susanta Saha – Factory Manager responsible for implementation of environment management system at audited site.
2. Based on management interaction, facility and their suppliers are aware the environmental requirements.
3. Facility meets requirement local and national law related to environment standard. Facility has obtained all applicable legal license (Air consent, and water consent) related to environment.
4. Facility has obtained require any permit to use and disposal of resources e.g. water, waste etc. Facility has obtained water extraction permission and Effluent Treatment Plant (ETP) to treat and dispose wastewater.
5. Facility is aware of end client's environmental standards/code requirements.
6. Facility has documented environmental policy, covering their environmental impact, which is communicated to all appropriate parties, including its own suppliers.

7. Facility has conducted environment impact assessment and aware of the significant environmental impact of their site and its processes.
8. Facility is measuring use of natural resource like water, diesel and have target to reduce.
9. Facility is working continuously to reduce use of natural resources to improve in their environmental performance.
10. Facility does not have any environment certification. However, facility have documented environmental management systems in place.
11. Facility has completed the appropriate section of the SAQ and made it available to the auditor.
12. During review of records and interaction with management, it was noted that facility is not subjected to any fines/prosecutions for noncompliance to environmental regulations.

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

Details:

- Facility Environmental Policy
- SAQ filled by the facility
- Air and Water consent dated 10-12-2022 which is valid till 10-11-2023.
- Waste disposal policies/procedures.
- Agreement with authorized waste collector Bristol Petroleum Pvt Ltd on 08-07-2020 which is valid for 2 years.
- Last hazardous waste disposal record dated 17-12-2022
- Record of generated general waste
- Environment Impact Assessment dated 28-04-2022
- Air Ambient, Illumination, Noise and Indoor air quality test conducted 29/09/2022.
- Stack monitoring test of generator conducted on 11/12/2022.
- Records of water, diesel, electricity consumption
- Improvement plan of resource reduction
- Waste handling training dated 17-12-2022
- Evidence of Environment policy communicated to the suppliers
- Interaction with management and Employees.

Any other comments: None

Non-compliance:

1. Description of non-compliance:

- ☐ NC against ETI/Additional Elements
- ☐ NC against customer code:

☐ NC against Local

None observed

Local law and/or ETI/Additional Elements requirement:

Not applicable

Recommended corrective action:

Not applicable

Objective evidence observed:

(where relevant please add photo numbers)

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

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):	Mr. Susanta Saha – Factory Manager
B: Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	☒ Yes ☐ No B1: Please give details: Facility has conducted environmental risk assessment on dated 28/04/2022
C: Does the site have a recognised environmental system certification such as ISO 14000 or equivalent? Please give details.	☐ Yes ☒ No C1: Please give details: No recognised environmental system certification
D: Does the site have an Environmental policy? <i>(For guidance, please see Measurement criteria)</i>	☒ Yes ☐ No D1: If yes, is it publicly available? Yes. It is posted in different places in notice board.
E: If yes, does it address the key impacts from their operations and their commitment to improvement?	☒ Yes ☐ No E1: Please give details: Facility policy is addressed the key impacts like water use, energy use, noise, ambient air monitoring.
F: Does the site have a Biodiversity policy? <i>(For guidance, please see Measurement criteria)</i>	☐ Yes ☒ 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>	☐ Yes ☒ No G1: Please give details: Nil
H: Have all legally required permits been shown? Please give details.	☒ Yes ☐ No H1: Please give details: Air & water pollution consent to operate is valid till 10/11/2023.
I: Is there a documentation process to record hazardous chemicals used in the manufacturing process?	☒ Yes ☐ No ☐ N/A I1: Please give details: Facility has established documented procedure to handle, use, dispose of hazardous chemicals, waste. Training was provided periodically.
J: Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	☒ Yes ☐ No J1: Please give details: Facility is followed all the requirements and tested the products accordingly.
K: Facility has reduction targets in place for environmental aspects e.g. water consumption	☒ Yes ☐ No

and discharge, waste, energy and green-house gas emissions:	K1: Please give details: Facility has conducted environmental aspect impact and targeted to reduce around 5% in energy and water consumption in the current year.	
L: Facility has evidence of waste recycling and is monitoring volume of waste that is recycled.	☐ Yes ☒ No L1: Please give details: Waste is not recycled.	
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?	☒ Yes ☐ No M1: Please give details: Facility monitored the water, energy consumptions.	
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?	☐ Yes ☒ No N1: Please give details: No sub-contractors used	
Usage/Discharge analysis		
Criteria	Previous year: Please state period: ____Jan 2021 to Dec 2021	Current Year: Please state period: _Jan 2022 to December 2022
Electricity Usage: Kw/hrs	430841 KWH	426234 KWH
Renewable Energy Usage: Kw/hrs	Nil	Nil
Gas Usage: Kw/hrs	Nil	Nil
Has site completed any carbon Footprint Analysis?	☐ Yes ☒ No	☐ Yes ☒ No
If Yes , please state result	Not applicable	Not applicable
Water Sources: Please list all sources e.g. lake, river, and local water authority.	Supply by local authority	Supply by local authority
Water Volume Used: (m ³)	386 KL	397 KL
Water Discharged: Please list all receiving waters/recipients.	Domestic (bathroom)	Domestic (bathroom)
Water Volume Discharged: (m ³)	240 KL	270 KL
Water Volume Recycled:	Nil	Nil

(m³)		
Total waste Produced (please state units)	56190 KG	52161 KG
Total hazardous waste Produced: (please state units)	172 kg	164 kg
Waste to Recycling: (please state units)	Nil	Nil
Waste to Landfill: (please state units)	Nil	Nil
Waste to other: (please give details and state units)	Nil	Nil
Total Product Produced (please state units)	1798732 pieces	1847562 pieces

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:

1. The facility has a Anti Bribery policy in place for controlling and reporting any corrupt or unethical practices. Facility conducted their busies activities without bribery, corruption, or any type of fraudulent Business Practice.

2. The facility follows requirements of local and national laws related to bribery, corruption, or any type of fraudulent Business Practices.

3. Based on audit process and review of records, it was noted that the facility complies with all fiscal legislative requirements.

4. It was noted that facility has a transparent system in place for confidentially reporting and dealing with unethical Business Ethics without fear of reprisals towards the reporter.

5. It was noted that the facility has business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice,

6. Mr. Sharad Saraf/ Director is designated person responsible for implementing standards concerning Business Ethics

7. It was noted that the facility has provided business ethics training to the employees according to their role and responsibility and related job functions.
8. The facility has an Ethic policy in place which ensure that Business is conducted in an Ethical manner, and it is communicated to all suppliers and sub-contractors.
9. Based on audit process and review of records, it was noted that the facility has not been recently subject to any fines/prosecutions for non-compliance to Business Ethics regulations. Hence there is no sustainable corrective actions implementation required.

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

Details:

1. Anti- Bribery policy and procedure
2. Business Ethics policy and procedure
3. Confident reporting policy and procedure
4. Anti- corruption Policy and procedure
5. The training records of above policy to all employees and suppliers dated 12-12-2022

Any other comments: None

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:

(where relevant please add photo numbers)

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

A: Does the facility have a Business Ethics Policy and is the policy communicated and applied internally, externally or both, as appropriate?	☒ Internal Policy ☒ Policy for third parties including suppliers Please give details: Facility has developed policies on business ethics covering anti-corruption and anti-bribery including gift and gratuity and same is displayed in local language.
B: Does the site give training to relevant personnel (e.g. sales and logistics) on business ethics issues?	☒ Yes ☐ No B1: Please give details: Facility had provided training periodically. Last training provided on dated 12/12/2022
C: Is the policy updated on a regular (as needed) basis?	☒ Yes ☐ No Please give details: Policy updated on annual basis
D: Does the site require third parties including suppliers to complete their own business ethics training	☒ Yes ☐ No Please give details: The factory has communicated their ethical policy to third parties through mail and notices.

Other findings

Other Findings Outside the Scope of the Code
None observed

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>
None observed

Appendix 1

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." ☒ Not Applicable please x	
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.	Instruction to Audit Company: fill in the relevant clauses from the Customer Supplier Code - where applicable.
ETI Code / Additional Elements	Customer's Supplier Code equivalent
0.A. Universal Rights covering UNGP	0.A. Universal Rights covering UNGP
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.	
0.B. Management Systems & Code Implementation	0.B. Management Systems & Code Implementation
0.1 Suppliers are expected to implement and maintain systems for delivering compliance to this Code.	

0.2 Suppliers shall appoint a senior member of management who shall be responsible for compliance with the Code. 0.3 Suppliers are expected to communicate this Code to all employees. 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.	
ETI 1. Forced Labour	ETI 1. Forced Labour
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.	
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
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.	
ETI 3. Working conditions are safe and hygienic	ETI 3. Working conditions are safe and hygienic
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.	
ETI 4. Child labour shall not be used	ETI 4. Child labour shall not be used
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.	
ETI 5. Living wages are paid	ETI 5. Living wages are paid
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.	
ETI 6. Working Hours are not excessive	ETI 6. Working Hours are not excessive
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.	
ETI 7. No discrimination is practised	ETI 7. No discrimination is practised
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.	
ETI 8. Regular employment is provided	ETI 8. Regular employment is provided
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.	
8A: Sub-Contracting and Homeworking	8A: Sub-Contracting and Homeworking
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.	
ETI 9. No harsh or inhumane treatment is allowed	ETI 9. No harsh or inhumane treatment is allowed
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	
10. Other Issue areas: 10A: Entitlement to Work and Immigration	
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.	
10. Other issue areas 10B2: Environment 2-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. <i>Note for auditors and readers, this is not a full environmental assessment but a check on basic systems and management approach.</i>	
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SMETA Extra Sections for 4 Pillar Audit:	SMETA Extra Sections for 4 Pillar Audit:
Environment Section	Environment Section
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.	
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

		
Factory entrance	Admin building	Inside view of the factory complex
		
Fire safe assembly area	Fire hydrant and hose reel	Hose Box
		
Electrical panels	Fire alarm control panel	Attendance recording system
		
Notice board	Consumable material store	Outer view of the production shed

		
Fire extinguishers	Fabric warehouse	Fenced electrical panel
		
Cutting section	Stitching section	Needle guards provided to stitching machines
		
Finished goods warehouse	Ladies toilet	Gents toilet
		
Clean toilet maintained	Washing provision in toilet provided	First aid box

		
Finished materials before packing	Checking and finishing	Sharp tool box
		
Emergency exit	Functional emergency lights	Iron pressing section
		
Final packing section	Diesel Generator	Generator operating instructions posted
		
Water pump house for hydrant system	Sampling section	Drinking water point

NC Photo:

	Nil	Nil
Inappropriate evacuation plan	Nil	Nil



For more information visit: [Sedexglobal.com](https://www.sedexglobal.com)

Your feedback on your experience of the SMETA audit you have observed is extremely valuable. It will help to make improvements to future versions.

You can leave feedback by following the appropriate link to our questionnaire:

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